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ABSTRACT

The purpose of this study was to determine how public two-year colleges in Tennessee internally budgeted and expended their unrestricted educational and general (E&G) funds from fiscal years 1988-89 through 1997-98. The E&G budget is comprised of seven major functional categories that include instruction, public service, academic support, student services, institutional support, operation and maintenance of plant (O&M) and scholarships and fellowships. In 1989, 21% of revenue sources were from student fees, while 73% came from state appropriations. In 1998, 30% of revenue came from student fees and 66% from state appropriations. The paper presents nine conclusions. Highlights include: (1) expenditures on direct instruction were slightly higher in 1997-98 than in 1988-89 (65% versus 64.5%); (2) institutional size had some bearing on the percentage of funds allocated for direct instructional support; (3) technical colleges expended a greater proportion of their budget on direct instruction than did the community colleges; and (4) in comparison with national data, the financial trends relative to the Tennessee schools are favorable in terms of efficient operations if these operations are measured in terms of direct instructional resource allocation. The report makes five recommendations, as well as additional recommendations for future study. (Includes 63 tables.) (NB)

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ED 458 895

An Analysis of Functional Budget and Expenditure Patterns and Revenue Sources of Tennessee's Public Community Colleges from 1988-89 through 1997-98

Dissertation

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C. Julian Jordan

August 1999

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APPROVAL

This is to certify that the Graduate Committee of

C. Julian Jordan

met on the

12th day of July, 1999.

The committee read and examined his dissertation, supervised his defense of it in an oral examination, and decided to recommend that his study be submitted to the Graduate Council, in partial fulfillment of the requirements for the degree of Doctor of Education.

Terrence A. Tollefson

Chair, Graduate Committee

MacRae

Russell F. West

Louise L. MacKay

Signed on behalf of
the Graduate Council

Wesley Brown

Dean, School of Graduate Studies

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Dean, School of Graduate Studies

allocated to institutional support for general administration.

In spite of a reduction in the share of state appropriations provided to higher education during the past decade, the TBR community colleges apportioned a larger percentage of their budgets for instructional cost in 1997-98 than in 1988-89. Conversely, these colleges expended a smaller portion of their budgets for administration at the end of the ten-year period.

In conclusion to this study, recommendations are made to more effectively inform public policymakers and the general public as to the efficiency of Tennessee's public community colleges regarding the allocation of financial resources. Comparisons with national and Southern Regional Education Board data are also desirable. Public policymakers are encouraged to more critically examine the long-range benefits of an educated population and the forecast for technical skills required of the workforce in the 21^{st} century.

DEDICATION

I dedicate this dissertation to my wife and children. My wife, Nadine, supported me unceasingly in this endeavor for the past four and one-half years. She always offered encouragement and support. My daughter, Dr. Kim Jordan Absher, provided the encouragement and stimulus to consider enrolling in the doctoral program. Chris in his own quiet way motivated me to fulfill this goal.

My boss, mentor, and friend Dr. Jack Campbell made this trip possible. He has encouraged and motivated me by serving as an exemplary example for the past 30 years. Dr. Bill Locke has been a friend and confidant. He always provided words of wisdom with encouragement.

The Walters State cohort was there from beginning to end. Visitors to Walters State positively refer to the family and open environment as one of the unique aspects of the college. No where is this culture more obvious than with this cohort. Thank each of you for your assistance and friendship. Gary, Lynn, and Rosemary have provided needed assurance, motivation, and encouragement during the highs and lows throughout the program. A special thanks is due to each of these friends.

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I wish to thank the members of my committee, Dr. Terrence Tollefson, Dr. Louise MacKay, Dr. Norma MacRae, and Dr. Russell West. Each one has provided encouragement and unselfishly shared their insight and knowledge. You have most graciously accommodated the schedules of working adults. Dr. Tollefson, your caring and warmth as an educator is unsurpassed. You unselfishly gave of your time and energies whenever assistance was needed. You are blessed with the ability to filter through volumes of material and readily discern fact. You have the gift of a teacher. I am proud that you served as my chairman and to know you as a friend.

A special note of appreciation is due to Melissa Shelton. Without her assistance and gentle prodding, this document would not have been completed. She is the most

faithful and dedicated assistant with which one could ever be associated.

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CHAPTER 1

INTRODUCTION

In a presentation to the Legislative Select Oversight Committee at its October 8, 1997 meeting, Chancellor Charles Smith of the Tennessee Board of Regents (TBR) remarked that the public was no longer interested in knowing how many books are in libraries or the average ACT scores of students. "They want to know what public institutions do with their resources (Smith, 1997, p. 7)." As colleges and universities have confronted growing financial constraints over the past 15 years, the importance of understanding the factors associated with higher education finance and the allocation of resources has increased dramatically (Miller & Salem, 1995). A public outcry has occurred because of the escalating costs of higher education. Numerous reports note that for the past 10 to 15 years, student fees have increased at a rate faster than household income and the Consumer Price Index (CPI) (Klinger, 1996). Paying for a college education ranks as one of the most costly investments for an American family according to a report prepared by the U.S. General Accounting Office (Klinger, 1996).

The importance of studying factors associated with higher education finance has increased significantly in recent years (Miller & Salem, 1995). Even with a public outcry for more accountability, however, very little research has occurred relative to financial issues and trends in higher education. The majority of publications on higher education finance are practice-driven, with little attention devoted to budget evaluation systems and legislative relations (Miller & Salem, 1995). According to Burd (1998), colleges may even be to blame for increased public suspicions that they are overcharging students. Institutions share so little information about their finances that few people realize that college costs significantly exceed what students pay (Burd, 1998). Cvancara (as cited in Tollefson, in press) reported that the American Council on Education conducted a national survey in July of 1996 in which the respondents perceived the cost of student fees at public community colleges to be five times greater than actual costs.

The National Commission on the Cost of Higher Education was established by Public Law 105-18 in 1997 (Report of the National Commission, 1998). This 11-member commission was established as an independent advisory body and was assigned to conduct an extensive review of college costs and prices. The commission warned that colleges risk "an erosion of public trust (p. 1)" if their charges continue to soar.

Commission members suggested that if public concern continues, and if colleges do not take steps to reduce costs, policymakers at both the federal and state levels will intervene.

Halstead (1991) noted that the only universal trend in the analysis of higher education finance was a gradual increase in administrative costs. Cohen (1993) observed that between 1977 and 1989, administrative costs for community colleges increased on the average from 45% to 50% while instructional expenditures decreased from 52% to 43%.

It is evident that public perceptions regarding higher education costs and the allocation of its resources, coupled with accountability issues, have deteriorated in recent years. Based on 30 years experience as an instructor, admissions officer, and chief business officer in two community college systems, I believe that an analysis of budgeting and expenditure patterns can resolve many of these issues. As a chief business officer in the Tennessee Board of Regents system (TBR) for 24 years, I have observed numerous improvements to enhance budget consistency relative to the classification of accounts, personnel, and expenditures. These efforts have been directed to ensure that governing bodies and public officials receive consistent and accurate data and to strengthen system-wide accountability. A committee within the TBR, comprised of college and university business officers, recently completed an analysis of the institutions' budgets. Having served as chairperson of this committee, I observed classification changes that were made to institutions budgets, resulting in a higher degree of budget consistency. My personal observations are also supported by the experience of having served as a committee member, as well as chair, of the Southern Association of College and University Business Officers' (SACUBO) Two-Year College Committee. While improvements have been made relative to classification issues, very little research regarding budgeting processes and costs factors has been conducted. Since the budget process is but one means to achieve improvement in the delivery of services, more research relative to higher education budgeting is needed to produce a higher degree of effectiveness in the allocation of resources in an attempt to control costs and ameliorate certain public criticisms.

Statement of the Problem

Public perception of higher education has eroded over the past decade, at least in part, because of the rising costs of student fees at a rate in excess of the Consumer Price Index (CPI) (Klinger, 1997). Public and elected officials have demanded accountability, and this outcry for accountability has resulted in elected officials often making funding decisions without sufficient data. Since limited research and published data exist regarding the internal distribution of budgeted funds and expenditures for institutions of higher education, there is an absence of historical evidence to change this public perception (Miller & Salem, 1995). One way for elected officials in Tennessee to learn more about funding issues relative to higher education is to learn more about how institutions expend their funds (James, 1991).

Purpose of the Study

The purpose of this study was to determine how public two-year colleges in Tennessee internally budgeted and expended their unrestricted educational and general (E&G) funds from fiscal years 1988-89 through 1997-98. The E&G budget comprises seven major functional categories that include instruction, public service, academic support, student services, institutional support, operation and maintenance of plant (O&M), and scholarships and fellowships.

Significance of the Study

During the 1990s, nationally higher education has received a smaller portion of state government revenues than was the case in the early and mid-1980s. This reduction in state appropriations was due, in large part, to declining or stagnant economic conditions and to revenue estimates that were simply unrealistic (Hossler, Lund, Ramin, Westfall, & Irish, 1997). During this time, more competition for state allocations from K-12 education, Medicaid, and state correctional and transportation departments resulted in a reprioritization of some funds previously directed to higher education.

Results of this study include analyses of expenditure patterns of Tennessee's public two-year colleges regarding the internal distribution or allocation of the unrestricted E&G budget by examining questions such as: What actually happened to the internal allocation of funds when full-time equivalent (FTE) enrollments increased by moderate or high amounts; were there any changes in the allocation of funds among the seven major functional categories for institutions with small, medium, or large FTE enrollments during the ten-year period of this study; did institutions increase or decrease staffing ratios relative to FTE enrollments; did an analysis of the data provide evidence that the two-year colleges in Tennessee operated more efficiently regarding resource allocations over time; and, specifically, at the end of the study period, did the four major sources of revenues change and was there a reduction in the % of revenue comprised of general fund state appropriations over the ten-year period of the study?

This study utilizes financial data for each of the 14 TBR two-year colleges over a ten-year period from the 1988-89 fiscal year through the 1997-98 fiscal year. Analyses were performed on the data for each year of the study. An analysis was also made comparing the TBR institutions with a sample of community colleges across the nation regarding the allocation of funds among the major functional categories for the 1993-94, 1994-95, and 1996-97 fiscal years. Since TBR institutions have the opportunity to make functional budget adjustments at two specified intervals throughout the year, actual expenditure data at the end of each fiscal year were used for this study. Functional adjustments during the interim of a budget year are common due to factors such as the ability to re-budget carry-over funds from the prior fiscal year, increases or decreases in student fee revenues based on actual rather than projected enrollments, and changes in institutional priorities. Fonte (1993) observed that some local autonomy in budgeting flexibility was noted as a high priority among two-year colleges. He further observed that institutions need authority to change line-item expenditure budgets in order to respond to local needs. "Excessive limitations on budgeted dollars or positions undermine responsiveness (Fonte, 1993, p. 13)."

If the general welfare of educational institutions is to be promoted effectively, college leaders must realistically relate to public policymakers (Martorana, 1992). If public two-year colleges in Tennessee are to receive a larger portion of state funds, then elected officials need to understand and approve of the ways these institutions expend their funds. Analysis of expenditure patterns of the public two-year colleges in Tennessee over the past decade can facilitate this understanding.

Limitations of the Study

This study focuses on the public two-year institutions in Tennessee and excludes expenditure data of public universities. While this quantitative study analyzes historical financial data to facilitate understanding of college operations, it does not explore innovative approaches for increasing operating effectiveness, such as alternative revenue sources and improved leadership practices. In addition, although this research acknowledges the need to change public opinion of higher education regarding both quality and fiscal matters, it does not address the process for communicating significant conclusions relative to expenditure patterns to public policymakers.

Definitions

1. The Tennessee Board of Regents (TBR): The TBR serves as the governing board for all institutions of public higher education in Tennessee, with the exception of The University of Tennessee (UT) system, which has a separate governing body. The TBR system represents six universities, 14 two-year colleges, and 26 technology centers strategically located across the state (T.C.A. 49-8-101, 1972).

2. The Tennessee Higher Education Commission (THEC): The THEC serves as the coordinating board for all institutions of public higher education in Tennessee. This commission is responsible for coordinating operating budget requests, capital outlay requests, and academic program offerings. The commission is also responsible for recommending to the Legislature the need for and location of new higher education facilities (T.C.A. 49-4201, 1967).

3. Full-time-equivalent-student enrollment (FTE): FTE student enrollment per semester is calculated by dividing

the total number of student semester credit hours produced by 15 (i.e. 1,500 student credit hours equal 100 FTE). Annual operating appropriations for TBR institutions are based on fall and summer term FTE enrollments, plus a number of other factors including but not limited to square footage of the physical plant, performance indices, federal student financial aid award notices, etc.--(THEC Enrollment Reporting Requirements for Fall, 1997).

4. Fiscal Year (FY): The fiscal year for the State of Tennessee is July 1 through June 30. A fiscal year represents a 12-month period of time for recording and reporting financial transactions (TBR Budget Guidelines, 1998).

5. Function: The functional recording and reporting of financial data provides for the classification of expenditures based on the purpose of the expenditure. It is a homogeneous classification by purpose (National Association of College and University Business Officers - NACUBO - Financial Accounting and Reporting Manual for Higher Education, 1990).

The seven major functional areas for recording expenditures examined in this study are:

Instruction: The instruction category includes expenditures for all activities that are part of an institution's instructional program. These include expenditures for general academic instruction, vocational/technical instruction, special session instruction, community education, and preparatory/remedial instruction. It includes both credit and noncredit courses.

Public Service: The public service category includes funds expended for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institutions. These include activities for community service, cooperative extension service, and public broadcasting services.

Academic Support: The academic support category includes funds expended to provide support services for the institution's primary missions of instruction, research, and public service. (Research is not part of the defined mission of public two-year colleges in Tennessee and is therefore not subject to further reference). The services include libraries, museums/galleries, educational media productions, academic computing support, ancillary support, academic administration, academic personnel development, and course and curriculum development.

Student Services: The student services category includes funds expended for offices of admissions, records, registrars, and enrollment development. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, counseling and career guidance, student financial aid administration, and student health services. Intercollegiate athletics is also budgeted in this function unless it operates at a point where revenues equal or exceed expenses. All public two-year colleges in Tennessee budget for intercollegiate athletics in the student services function since this activity is not operated as a self-supporting unit such as the college bookstore.

Institutional Support: The institutional support category includes expenditures for central executive management activities and long-range planning for the entire institution. It includes expenditures for offices of the chief executive officer, chief academic officer, chief business officer, chief student affairs officer, fiscal operations, employee personnel and records, general administrative and logistical services such as purchasing, security, communication services, printing, transportation services, and community and alumni relations, including fund raising.

O&M: The operation and maintenance of physical plant category includes all expenditures of current operating funds for the operation and maintenance of the physical plant. It includes expenditures for physical plant administration, building maintenance, custodial services, utilities, facilities rent, and landscape and grounds maintenance.

Scholarships and Fellowships: The scholarships and fellowships category includes expenditures for grants-in-aid, trainee stipends, and student fee waivers awarded to undergraduate students. For Tennessee's public colleges, this category includes expenditures for the various fee waiver options that permit state employees and dependents of certified public school teachers to enroll in classes with a fee discount. An expense for the amount of the discount is recorded in this function. Expenses for TBR and UT system employees including their spouses and dependent children are also budgeted in this function. Federal funds such as Pell grants are classified as restricted expenditures in an agency grouping since these are "pass-through" funds and are awarded directly to students at the institutions.

6. Unrestricted Funds: Unrestricted current funds are resources received by an institution that have no limitations or stipulations placed on them by external agencies. Student fee revenue and state appropriations are examples of revenue sources received as unrestricted current funds (NACUBO, 1990).

7. Educational and General (E&G): Educational and general expenditures include funds expended through the seven primary functions including instruction, public service, academic support, student services, institutional support, O&M, and scholarships and fellowships (NACUBO, 1990).

8. Public Community College: Public community colleges include those institutions that are publicly controlled and accredited to award the associate in arts or the associate in science as the highest degree. This definition includes the comprehensive two-year colleges as well as many of the technical institutes. It eliminates most of the publicly supported area vocational schools and adult education and technical centers (Cohen & Brawer, 1989).

9. Student Fees: Student fees, also referred to as tuition and fees in various publications, are charges to students enrolled in credit courses. This is an enrollment or registration fee that is based on the number of credit hours for which students enroll. Student fees also include other miscellaneous charges assessed in conjunction with registration, such as technology access fees, activity fees, and parking fees. The TBR uses the term "maintenance fees" for the registration fee assessment for student credit hours for in-state students, and the term "tuition" as an

additional credit-hour assessment for out-of-state students. The reference to student fees in this study relates to all registration-related charges assessed to in-state students (TBR Guidelines Manual, 1998).

10. Budgetary Efficiency: Budgetary efficiency, or efficiency, is used in this study to reference the percentage of budgeted E&G funds allocated to direct instructional support, to include the functions of instruction, public service, and academic support. It also references the percentage of allocation to the institutional support function for general administrative support services. A higher degree of efficiency is associated with an increased allocation to direct instruction and a decrease in allocation to institutional support. This is a specialized definition for purposes of this study only.

Overview

The importance of studying factors associated with higher education finance has increased dramatically over the past decade according to various researchers such as Gage (1991), James (1991), Kapraum and Heard (1991), and Burstein (1996). As the public continues to demand higher levels of accountability, the study of historical budget data is important to foster correct perceptions among public policymakers as these elected officials enact public policy and determine funding levels for public entities. The following chapters address historical and social issues affecting the allocation of resources among higher education institutions.

Chapter two reviews the origin and history of Tennessee's public two-year colleges and trends and issues relative to enrollments, student fee rates, and other financial matters impinging on higher education. It addresses public perceptions that both directly and indirectly affect funding and budgeting processes for all public institutions of higher education.

Chapter three presents questions as to how public two-year colleges in Tennessee internally allocated and expended their unrestricted E&G budgets over the past decade. It addresses the functional allocation of funds between Tennessee's public two-year colleges and the national median data from the NACUBO and the Integrated Postsecondary Education Data System's (IPEDS) survey. It also presents questions relative to staffing patterns as compared with FTE student enrollments, increases in student fees as compared with the CPI, and changes in major revenue sources.

The fourth chapter includes data tables relative to internal budget allocations and expenditures, staffing, enrollments, and fees for each of the 14 public two-year colleges for each year of the study. Details of the analysis are presented through table format, graphs, and narrative exposition.

Chapter five includes a summary of the quantitative analysis and draws certain conclusions as to efficiency of operations from a financial perspective for the two-year colleges in Tennessee. Recommendations for further research are also included.

CHAPTER 2

REVIEW OF THE LITERATURE

Very little research has been conducted as to how public two-year colleges internally allocate and expend their E&G unrestricted budgets. Since public policymakers are now questioning rising costs associated with student fees and are demanding increasing levels of accountability, it is important for the public to know why costs are increasing. A review of the history of budget and expenditure patterns for Tennessee's public two-year colleges is one way to understand the financial complexities of higher education budgeting. This literature review is divided into four major categories: (1) brief history of public two-year colleges with an emphasis on the history of two-year colleges in Tennessee, (2) trends and issues relative to higher education finance and public two-year colleges in particular, (3) public perception of higher education, and (4) funding and budgeting processes.

Brief History of Public Two-Year Colleges

National: The origin of the American community college can be traced to the mid and late 1800s and the early 1900s. Around 1851, Henry Tappan espoused teaching the 13th and 14th years of education at the high school level, a model he patterned after the German system (Vaughan, 1982). The modern American community college, with its broad mission and open door philosophy, received impetus from the Servicemen's Readjustment Act. This act is more commonly known as the GI Bill and was passed by Congress in 1944. In 1947, a study on higher education for America, previously authorized by President Truman, was published. This study, informally known as the "Truman Commission Report," supported the establishment of a network of community colleges. If America was to fulfill its role as the leading advocate for a democratic society, then the nation needed to find a way to educate the masses. Two-year colleges were judged as the best vehicle to accomplish this vision of educating the masses. These institutions were to charge little or no fees, offer a comprehensive curriculum including technical and general education, be locally controlled, and blend in with their state-wide system of education.

In the 1960s, relatively open access to higher education was achieved. Veterans began to utilize vouchers afforded by the GI Bill, and minority groups and women enrolled in postsecondary educational institutions. In 1965, the Higher Education Act was passed by Congress with the resulting benefit that it was now possible for virtually every American to attend college (Vaughan, 1982).

State of Tennessee: The origin of public two-year colleges in Tennessee closely paralleled the national scenario. Specifically, in Tennessee, the origin can be traced to a study authorized by the state's general assembly. The study, entitled Public Higher Education in Tennessee, was initiated in 1955 and completed in 1957, and came to be known as the Pierce-Albright Report. This report generated significant interest in the need to expand public higher education in the state. The Pierce-Albright Report noted that most of the state's population resided within a 50 mile radius of the existing seven public four-year colleges and universities (Pierce & Albright, 1957). The three major metropolitan areas not located within a 50 mile radius included Chattanooga, Pulaski-Columbia, and Jackson. While adding four-year colleges was originally envisioned to meet the state's educational needs in these three areas, the existing upper-level institutions exerted political pressure not to add competing four-year colleges. The national climate at this time favored establishment of all-purpose two-year colleges, as evidenced by federal legislation, especially the Higher Education Facilities Act of 1963 (Nicks, 1979). This act provided partial funding for construction of the two-year colleges. And finally, the citizens of south-central Tennessee, in conjunction with the State Board of Education, wanted a multi-purpose institution. The community leaders were interested in an institution that would be accessible not only to recent high school graduates but to older adults. These leaders also envisioned a comprehensive regional institution with a low fee structure. Thus the junior college movement in Tennessee was born (Nicks, 1979).

In 1963, newly-elected Governor Frank G. Clement appointed J. Howard Warf as Commissioner of Education. At the State Board of Education meeting in August, 1963, Commissioner Warf was authorized to appoint five members of the board to a committee to make preliminary plans for a state college to be located in the south-central portion of the state (Nicks, 1979). At its February, 1964 meeting, the State Board of Education adopted a progress report from the committee that was presented at the August meeting. This committee became known as the "Committee for a Junior College in South-Central Tennessee." The committee subsequently recommended the establishment of three junior colleges in Tennessee, one in each of the three "grand divisions" of the state, at the Board of Education meeting on June 22, 1965. The first three community-junior colleges were to be located in Cleveland, Columbia, and Jackson. Between 1967 and 1969, six additional junior colleges were authorized, and the existing postsecondary regional training school in Chattanooga was converted to junior college status, bringing the total junior college authorization level to ten (Nicks, 1979).

The State Board of Education was the governing body for K-12 and all public postsecondary institutions, with the exception of the University of Tennessee until 1972. The University of Tennessee had its own governing board and operated somewhat independently of the state board. Commensurate with the expansion of the two-year colleges in the state, the 85th General Assembly authorized a coordinating agency for public higher education in 1967 (TCA 49-50-1002, 1967). This agency, The Tennessee Higher Education Commission (THEC), became operational in the fall of 1967. The THEC was granted primary authority to determine the locations of new colleges, to coordinate funding requests, and to approve program offerings for public higher education.

In 1972, the State University and Community College System of Tennessee was established with the State Board of Regents as the governing body for the six.four-year institutions, all of which had gained university status by this time, and the ten two-year colleges (TCA 49-8-101, 1973). Thus, the THEC was responsible for coordination and oversight of two systems of higher education in the state: the University of Tennessee and the State Board of Regents. In 1963, legislation had also authorized the establishment of 26 area-vocational technical schools to provide non-collegiate postsecondary training, and four technical institutions. The 26 vocational technical schools and the four technical institutes (Memphis, Nashville, Knoxville, and Tri-Cities) were governed by the State Board of Education until they were moved under the auspices of the State Board of Regents system in 1983 (Consacro & Rhoda, 1996). Today, 14 public two-year community colleges and technical colleges are governed by the TBR, formerly the State Board of Regents.

Amidst a national public outcry regarding higher education issues including quality and specifically cost, Governor Don Sundquist of Tennessee appointed a Council on Excellence in Higher Education in April, 1997 (Report, 1999). Governor Sundquist charged the council with developing plans to move the level of Tennessee's public higher education forward in the nation's ranks. The council's draft report, for its January, 1999 meeting, had numerous recommendations, but one specific recommendation created considerable concern among a number of the community college leaders across the state. This recommendation called for a separate board to govern the 14 community colleges and the 26 area technology centers. The Chancellor of the Tennessee Board of Regents, President of the University of Tennessee System, and Executive Director of the THEC collaborated in support of efforts to change the draft report's recommendation regarding governance. The leaders were successful in their efforts to the extent that the Council's final report to the Governor will reportedly leave the governance of higher education in this state intact (Sharp, 1999). The council is recommending that the THEC be given more authority to oversee the UT and TBR systems. Whereas the THEC has had authority to recommend funding for both systems, it is being recommended that this body also have authority to coordinate spending as well as to terminate academic programs. A majority of community college leaders support the recommendation to leave the current organization structure intact because it facilitates articulation efforts and mitigates the potential of increased competition between two and four-year institutions for funding and enrollments. As of July 1, 1999, the governor had not yet made public his position on the report.

Trends and Issues Relative to Finance of Higher Education and Public Two-Year Colleges in Particular

Two-year colleges across the nation experienced burgeoning enrollments, and budgets flourished during the 1960s and for most of the 1970s. Higher education institutions in general and two-year colleges in particular expanded facilities, purchased extensive amounts of instructional equipment and materials, and added faculty and staff to accommodate increasing enrollments. Financial planners were not concerned as to whether budgets would increase in subsequent years, but rather they were involved in predicting the incremental level of increase. By the 1980s, however, they were faced with new challenges. Enrollment patterns began to moderate and in some instances enrollment actually declined. State appropriations, heavily driven by enrollment in most state formulas, also fluctuated with enrollments (Leslie & Ramey, 1986). Instability was characteristic during this period, and planning and budget processes were fraught with uncertainty. Social scientists were inconsistent in their forecasts of enrollments and the availability of state revenues to support public higher education. Community colleges faced increasing difficulty in acquiring adequate financial resources to support their comprehensive mission (Wattenbarger & Mercer, 1985). Authors differed in their opinions as to whether higher education had a bright or a dismal future (Zammuto, 1986). Overall, however, higher education made progress during the decade of the 1980s, in that the nation's economy grew, and although the share of states' budgets allocated to institutions decreased, the base level of appropriations actually increased (Andersen, 1994).

According to Andersen (1994), during a 12-year period from 1980 to 1992, states' appropriations to higher education grew by 110%. During this same period, total states' revenues increased even more rapidly, by 157%. As measured in constant dollars, state appropriations to higher education increased by only 24% during this 12-year period, while total state revenues increased by a more robust rate of 53%. In 1980, appropriations to higher education represented 11.3% of total state revenues. By 1992, this distribution had dropped to 9.2% of state revenues. This reduction in the share of states' budgets apportioned to higher education did lead to concern that public policymakers and the nation's citizenry were beginning to downgrade the importance of higher education (Andersen, 1994).

According to Layzell and Lyddon (1990), "for many states, the 1980s were a watershed with regard to funding higher education, (p.2)." In the state of Tennessee between 1980 and 1990, appropriations for public higher education institutions increased by 119%, from $335,600,000 to $727,500,000. This increase ranked as the 19th largest among the 50 states. Layzell and Lyddon (1990) also noted that "state governments bear the principal responsibility in budgeting for higher education and that the budget is the link between present choices and future options (p. 5)." A state's budget summarizes the values and policy preferences within the culture of the state and of its policymakers.

By the early 1990s, state revenues failed to keep up with budget projections (Hossler, Lund, Ramin, Westfall, & Irish, 1997). Kapraun and Heard (1991) stated "during the decade of the 1990's, financing will become a primary concern for most community colleges (p. 78)" due to declining economic conditions that began in the late 1970s. Many community colleges are faced with the dilemma of rapid enrollment growth and declining state financial support. "Despite the increase in enrollment, many lawmakers appear reluctant to reduce funding at four-year colleges and thus risk eroding their academic programs. Thus, community colleges are having to absorb more than their share of budget reductions (Gage, 1991, p. 17)."

In 1990 and 1991, the nation's economy was in the midst of a recession and state coffers did not have an abundance of financial resources to allocate to higher education. Competition for these limited resources escalated. Competition from K-12 public education, Medicaid, transportation and correction departments resulted in states redirecting funds from higher education to these other sectors of public need (Cohen, 1993; Duderstadt, 1997; Gage, 1991; & Hossler et al., 1997). In just a five-year period, from 1987 until 1992, the proportion of state funds allocated to Medicaid surpassed the amount allocated to higher education and was second only to the funding level provided to K-12 education (Hossler et al., 1997). Zemsky and Wegner (1997) also reported that, beginning in 1990, Medicaid surpassed higher education as the second largest component of state spending and was second only to elementary and secondary education. Between 1987 and 1995, Medicaid's share of state appropriations increased from 10 to 19% while higher education's share dropped from 12 to 10% (Zemsky and Wegner, 1997).

Since state appropriations represented the major source of revenue for public two-year colleges, alternative sources of revenue were needed to avoid fiscal calamity. The alternative revenue of choice for most of these institutions was student fees, as this generally represented the second major revenue source for colleges and universities (Wattenbarger & Vader, 1986). Fee increases became an annual operating necessity. Student fee revenue was judged to be the best source of income to offset the revenue shortfall resulting from the decline in the proportion of state funding. Between 1981 and 1993, student fee increases exceeded the increase in the CPI by an average of five % (Hossler et al., 1997). "From 1980 to 1990, state revenues more than doubled, increasing by 131% (Andersen, 1994, p. 3)." During this same period, state appropriations increased at a lesser rate of 105%. Nationally, the percentage of state appropriations to higher education decreased from 11.3% in 1980 to 10% in 1990 (Andersen, 1994). Thus, increasing student fees became a common practice to ameliorate the reduction in state appropriation. Table 1 depicts changes in average student fees for private and public two-year and four-year colleges and universities from 1980 to 1990.

Table 1

Average Student Fees, 1980 to 1990 for Private and Public Colleges and Universities in Current and Constant Dollars

	Current Dollars			Constant (1998) Dollars		
	1980	1990	% Chg.	1980	1990	% Chg.
Private Two-Year	$2,413	$4,990	107%	$4,546	$6,081	34%
Public Two-Year	$391	$884	126%	$737	$1,077	46%
Private Four-Year	$3,617	$9,340	158%	$6,814	$11,382	67%
Public Four-Year	$804	$1,908	137%	$1,515	$2,325	53%

Source: The College Board, Trends in College Pricing, 1998.

Student fee rates increased at double-digit levels for the first two years of the 1990s at public colleges and universities. Student fee increases for 1990 and 1991 were 12 and 10%, respectively, and this was three times greater than the inflation rate (Evangelauf, 1992). By the mid to late 1990s, student fee increases at public two-year and four-year institutions had leveled off to between a 5 and 6% average on an annual basis as noted in Table 2.

Table 2

National Average Student Fees, 1994 to 1998 for Private and Public Colleges and Universities In Current Dollars

	1994	1998	% Change
Private Two-Year	$6,128	$7,333	20%
Public Two-Year	$1,310	$1,633	25%
TBR Two-Year	$966	$1,130	17%
Private Four-Year	$11,719	$14,508	24%
Public Four-Year	$2,705	$3,243	20%
TBR Four-Year	$1,616	$1,906	18%

Source: The College Board, Trends in College Pricing, 1998 (Data from the TRB finance and research offices).

A number of significant trends took place in the early 1990s and some of these placed extreme demands on states to meet the funding needs of higher education (Hossler, et al., 1997). The most consequential of these trends relative to higher education included competing demands for state funds, a decline in the federal commitment to student financial aid, sluggish or stagnant state economies, a decline in personal disposable income, and increased demand for postsecondary education (Hossler, et al., 1997). During 1990 and 1991, the nation experienced a mild but broad and widespread recession (Andersen, 1994; Klinger, 1995; Report: National Association of State Budget Officers, 1992). Between 1980 and 1990, federal revenues grew by 87%, with an average biennial growth of 18%. During the same period, state revenues grew by an even more robust rate of 131%. However, between 1990 and 1992, federal revenues grew at a much slower rate, with a biennial average of only 11%, and growth in state revenues slowed by about one-third (Andersen, 1994). Thus, the trend of increasing student fees that began in the 1980s became more prevalent and continued with an even sharper upward spiral.

With a declining share of state budgets allocated to higher education, institutions were forced to internally reallocate resources. According to Bruegman (1994) higher education has successfully reallocated its resources over the past two decades to support its mission and to support high-priority programs.

Public Perception of Higher Education

Have policymakers and the public lost confidence in higher education? The answer is yes and no. Lenhardt (1997) summarized as follows: "the public no longer considers higher education a sacred entity whose actions it blindly accepts (p. 38)." College students, their parents, and elected officials have asked why student fees are increasing at a faster rate than personal income (Mullen, 1988). Mullen noted that individuals who do not understand states' policies regarding higher education are confused and frustrated. Dale Parnell (1990) noted that higher education had developed a reputation of being overpriced and viewed as "unaffordable" by some parents. Between 1980 and 1990, student fees increased by 234%, while household income rose only 82% and inflation, as measured by the cost of consumer goods, grew by only 79% (Klinger, 1996). "In the period from 1980 to 1994, the cost of higher education outpaced the cost of automobiles by 500%, overall inflation by 400%, and even medical care by 70% (Roherty, 1997, p. 21)."

In the mid-to-late 1980s, President Ronald Reagan's secretary of education made a number of public statements criticizing higher education and alleging that colleges and universities were overpriced (Trachtenberg, 1997). "The large number of institutions reporting student fee increases is alarming and should not be considered apart from the institution's admission policy (Collins, Leitzel, Morgan, & Stalcup, 1994, p. 41)." Some educational leaders are viewing student fee increases as a means to limit enrollments and to control costs.

> There is a tension at the very heart of community colleges: With their ambitious and broad institutional mission to meet the varied educational needs of their constituents, community colleges must reconcile limited resources with open door admissions policies. This tension has been exacerbated by America's economic difficulties in the late 1980s and early 1990s (Burstein, 1996, p. 1).

To meet the goals of their mission statements, colleges have had to cut back on services and programming while adjusting to diminishing levels of state funding.

The National Commission on the Cost of Higher Education was established by Public Law 105-18 in 1997 (Report of the National Commission, 1998). This 11-member Commission, established as an independent advisory body, called for an extensive review of college costs and prices. The Commission warned that colleges risk "an erosion of public trust" if their charges continue to soar (Report of the National Commission, 1998 p. 1). Commission members indicated that if public concern continues, and if colleges do not take steps to reduce costs, policymakers at both the federal and state levels will intervene. The Commission's report recommended a shared responsibility to (1) strengthen institutional cost control; (2) improve market information and public accountability; (3) deregulate higher education; (4) rethink accreditation; and (5) enhance and simplify federal student aid. The report emphasized that public anxiety had risen as student fees had escalated.

State legislators and elected officials no longer regard higher education as "untouchable" or as the "sacred cow." State officials are becoming more sophisticated in their knowledge about higher education. They are less in awe and more willing to ask questions about higher education and its value (Layzell & Lyddon, 1990). Public concerns exist relative to a lack of perceived productivity as costs have increased, as outcomes have become harder to measure, and as goals have not been clearly articulated. Governors are taking more of a lead in setting policy agendas for higher education as these are played out in the budget process (Layzell & Lyddon, 1990). By 1992, higher education nationally ranked as the fifth category among state budgets to be considered as a program exempted from budget cuts. Categories ranked ahead of higher education for preferential treatment for budget status included Medical Aid to Families with Dependent Children (AFDC), K-12 education, Medicaid, and corrections, in descending order (Report: National Association of State Budget Officers, 1992).

Governor Don Sundquist of Tennessee, along with governors in most other states, is taking more of a lead in setting policy agendas for higher education. Issues regarding higher education have become extremely political. In November, 1996, Governor Sundquist's appointees to the THEC Board terminated the employment of their executive director, reportedly for political differences (Chronicle of Higher Education, 1997). In January, 1999, the Governor's Council on Excellence in Higher Education in Tennessee released a draft report calling for major changes in the governance structure for all public postsecondary education in the state. The draft was subsequently modified in substantial form and now recommends changes relative to the THEC's level of authority in allocating funds to the two systems in the state. State officials in Tennessee, as well as across the nation, have become increasingly sophisticated in their knowledge about higher education (Layzell and Lyddon, 1990). In conjunction with this increase in sophistication among elected officials regarding their knowledge of higher education, public attitudes in general seem to be shifting from what is of value to society to what is of value to the individual. This latter cultural shift allegedly has resulted in a level of complacency regarding the relative importance in terms of public funding for higher education.

In a recent survey initiated by the American Council of Education, 71% of the respondents said that college is too expensive for most Americans (Reisberg, 1998). Minorities, including 83% of blacks and 79% of Hispanics, believe college is not affordable. Just as significant is the fact that 85% of those surveyed think that colleges make a profit. Survey respondents overestimated the cost of tuition by as much as three times the actual cost. The cost of a college education as a matter of parental concern ranked higher than concern about the potential that their siblings would become crime victims, health care, or the quality of public schools. The only concern of more significance than the cost of college, as expressed by these parents relative to their children, was the use of illegal drugs. The report concluded that the public knew far less about college costs and operations than college officials ever envisioned (Reisberg, 1998).

On the other side of this issue, many states are once again placing a high priority on higher education, and on community colleges in particular (Consacro & Rhoda, 1996). The community college movement has a rich tradition of meeting the needs of the American public. Frances (1998) noted that community colleges enrolled 39% of the nation's students, including both public and private colleges enrollments in 1995. Significant is the fact that these two-year schools enrolled 48% of the students attending public colleges and universities during that year. Known as the "people's colleges," community colleges are viewed favorably and valued by the general public. Data presented by Frances (1998) indicate that community colleges have a bright future and should become an even more dominant force in shaping the future and in meeting work-force needs, as their enrollments increased at a higher rate than for the four-year public institutions between 1990 and 1995. According to Nespoli and Gilroy (1998) "community colleges have fared well in recent state budgets (p. 11)." Legislators and the business community are looking to community colleges to meet a variety of educational and training needs.

College officials expressed optimism for improved funding in the latter stages of the 1990s, because states had an average budget surplus of six % at the close of the 1997 fiscal year (Healy & Schmidt, 1998). After losing out in competition with other state agencies for general operating appropriations in recent years, it appears colleges are gaining ground in the late 1990s. Schmidt (1998) recounted that after years of losing ground, higher education is at least holding its own in competition with other public service agencies for state funding. Community colleges are seeing a strong improvement in appropriations for fiscal year 1999. Schmidt (1998) noted that state general funds appropriations for higher education should increase at a faster rate than spending on prisons and Medicaid in the immediate future, and state appropriations for welfare are expected to decline significantly. Public elementary and secondary education appear to be the only sector leading higher education for state funding increases the last two years of this decade. State support for public higher education as a budget priority represents a dramatic turnaround from the first half of the 1990s. Consacro and Rhoda (1996) stated that "higher education in Tennessee is growing at a time when state revenues are decreasing (p. 583)." Most families feel that for their own children college is still the best route to follow (Trachtenberg, 1997).

Since public policymakers and the general public have expressed mixed feelings and emotions regarding higher education, a proactive approach must be followed to either achieve or sustain a positive public image (Gage, 1991). Again, for the past two decades the public has demanded increasing levels and evidence of accountability (Miller & Salem, 1995). Community colleges in Tennessee have been fiscally accountable, and particularly so, over the past decade (Consacro & Rhoda, 1996). Yet, a large segment of the public is unaware of this increased accountability, in part because of a lack of research and published data (James, 1991). In addition to the public sector, colleges have a responsibility to keep faculty, staff, and students informed as to the internal allocation of financial resources (Hyatt, Shulman, & Aurora, 1984). This study was intended to provide data that could be utilized to improve the image of community colleges in Tennessee.

Much of the legislative and administrative intervention in higher education is due to economic and political concerns, rather than a desire to improve education (Klinger, 1996). Community college administrators can deal with the aspect of political concerns. Utilization of proper financial controls and budgeting techniques coupled with appropriate analyses will allow college officials to explain the internal allocation of financial resources and expenditure patterns to their respective constituency. If college leaders intend to change the attitudes and perceptions of public policymakers, then we all need to learn more about how institutions expend their funds through an analysis of internal expenditure patterns (James, 1991). "Community college leaders must improve their public relations and ensure that policymakers and the general public are aware of their past accomplishments, future potential, and needs (Gage, 1991, p. 18)." Understanding financial trends is a necessity to assess the health of an institution. Comparative analysis of financial data over time will depict areas of strengths and weaknesses (Lapovsky, 1991). The public two-year colleges in Tennessee need to document their strengths to public policymakers and prescribe remedies for their weaknesses.

Funding and Budgeting Processes

Funding and budgeting processes have a direct relationship to the internal allocation of funds for colleges and universities. Economic conditions and environmental factors play a major role in the determination of how much money is appropriated by states to higher education. As the relative funding level increases, a larger percentage of dollars is allocated to full-time faculty positions, public service activities, libraries, maintenance of the physical plant, and for faculty and staff development activities (Burstein, 1996; & James, 1991). These are also the first areas to be curtailed during periods of financial retrenchment. Consequently, as economic conditions and environmental factors improve, the portion of higher education budgets allocated to public services, libraries, and maintenance of physical plants generally increases.

Layzell and Lyddon (1990) concluded that there were four environmental factors and conditions that affected state budgets and their allocations to higher education:

1. Historical factors, including past practices and the past share of state's budgets, have been important in determining allocation patterns to various public segments. Political culture and tradition were also important historical factors.

2. Such political variables as changes in political parties and their relative strengths were consistently related to changes in the proportions of budgets allocated to higher education. Individual citizens generally do not seem to be concerned with overall issues regarding higher education but are concerned about specific matters such as fee rates and availability of financial aid. However, public policymakers are now expressing more interest in overall funding because of continuing fee increases and the amount of competition for state dollars.

3. Economic variables, such as the overall wealth of a state, are directly related to state appropriations for higher education. Wealthier states obviously have a greater ability to pay for services and, historically, appropriation levels for higher education have increased during periods of economic prosperity.

4. Demographic variables are probably the least significant of the four factors, in terms of direct influence relative to higher education funding. The most important demographic variable is enrollment. Of lesser importance are factors such as population density and age.

College officials can do little to directly and immediately influence the economic conditions of a state. They can, however, have an impact upon the political culture and relations with public policymakers. While much has been written and said about the rising costs of college, the American higher education system is clearly superior when compared with that of other nations (Kerr, 1993). Kerr (1993) indicated that higher education officials would begin to pursue more aggressively an increase in resources, but would be required to demonstrate more efficient utilization of these resources. Publication of appropriate budget data depicting efficient utilization of financial and human resources can influence officials and legislators who are responsible for determining allocation patterns of states' budgets. Collins (1996) stated "In order to win support from the legislators, higher education administrators must take active steps to make them aware of their needs" (p. 33). The key is to inform public officials of accountability measures that produce quality outcomes and document efficiency.

Most states use a formula approach to determine allocation of funds to colleges and universities. Most of these formulas are enrollment driven, and the majority of funding is derived from the number of FTE students. Five basic types of formulas are as follows: (1) enrollment-based, (2) staff-based, (3) marginal cost, (4) performance incentive, and (5) composite (Miller, 1995). Enrollment-based formulas provide funding in accordance with FTE enrollments. This can be based on an average expenditure per FTE or a differential funding level in accordance with variances in actual program costs (Wattenbarger & Mercer, 1985). Staff-based funding is similar to enrollment-based and is generally computed on a faculty-to-student ratio. Marginal cost funding is based on a rate or allocation factor for incremental increases and decreases in enrollment levels. Marginal cost is the real cost of one additional student and this usually is less than the average cost per student because of economies of scale (Layzell & Lyddon, 1990). One advantage of marginal cost funding is that it mitigates the effects of a funding loss during periods of enrollment decline because the change in funding is less than the average cost. Significant is the fact that this funding approach gained popularity during periods of rapidly increasing enrollment, because incremental increases in funding were less than average costs. Composite-based funding represents the utilization of more than one of the five formula types. The type of funding formula employed by a state can influence the internal allocations of institution's budgets.

Tennessee, like most other states, uses a formula to determine funding allocations for its public institutions. The funding mechanism uses a cost-based program funding approach that is primarily enrollment driven. That is, enrollment by course taxonomy or field and by degree level in conjunction with a student to faculty ratio is multiplied by an average peer institutional faculty salary level to produce the bulk of instructional funding. In 1977, Tennessee was the first state to link funding to performance criteria (Smith, 1997). One recent study found that up to five % of an institution's state funding could be derived from performance factors such as program accreditation, retention, student and alumni satisfaction, job placement rates, and fund raising (Mayes, 1995).

Even though the Tennessee formula provides considerable flexibility to institutions regarding the actual internal distribution of funds, it does mandate minimum expenditure levels for designated functions or sub-categories. It stipulates a minimum expenditure level for operation and maintenance of the physical plant function, centers of excellence, and desegregation (TBR budget guidelines, 1998). The TBR also previously mandated a minimum expenditure level for the remedial and developmental sub-category in the instruction function for community colleges. Unlike many states, Tennessee does allow its public institutions to carry unexpended general operating funds forward to a subsequent fiscal year. Capital outlay funds for new facilities construction and major maintenance projects are normally funded from general obligation bonds approved to be issued for major projects. Capital outlay appropriations are separate from general operating funds appropriations and, as such, remain on deposit with the state treasurer, and warrants for expenditures are drawn in accordance with progress on construction. Priorities for capital budgets are determined in accordance with a sophisticated formula and are made without bias to the TBR or UT system and without regard for the level of institution, either two-year or four-year institution (Consacro and Rhoda, 1996). General operating appropriations are distributed to institutions on a monthly allotment schedule.

Tennessee's public colleges have the flexibility to shift funds within a function over the course of a budget year. Interfunctional shifts are authorized at two revised budget intervals, October and April, annually. Institutions do operate with a personnel position cap or ceiling for the total number of positions as well as categorically in terms of faculty, clerical and supporting, professional non-faculty, and administrative staff. Requests for new positions can be made in conjunction with the proposed budget for the beginning of a new fiscal year in July and with the first revised budget submission as of October (TBR Budget Guideline, 1998).

Community colleges in Tennessee, as are their counterparts in most other states, are able to exercise considerable local control relative to employment practices and the internal allocation of funds. Unlike most states, however, Tennessee's community colleges do not receive local appropriations and, thus, are not subject to local governing boards. One other unique aspect relative to these institutions relates to the governance structure. The TBR governs the 14 community colleges and six regional universities. This structure facilitates collaboration on curriculum development and on academic standards between the community colleges and the universities. This also facilitates articulation and transfer efforts between these two levels of institutions and avoids unwarranted program duplication (Consacro and Rhoda, 1996).

According to Miller (1995), budgeting strategies typically can be classified into two paradigms, incremental and rational. Incremental strategies involve across-the-board or percentage increases. Rational strategies involve a more selective process for the internal allocation of funds based on the setting of institutional priorities. Incremental budgeting involves the internal allocation of funds based on past performance or a specified amount or percent change by line item. The rationalist approach utilizes a zero based concept that does not regard previous funding levels. In other words, decisions are made in accordance with program planning and institutional objectives.

Lenhardt (1997) noted that "higher education budgets are prepared using either a cost-based or a revenue-based approach (p. 39)." Cost-based budgeting involves examining what it will cost to operate the next year and determines the revenue sources needed to fund these operations. Revenue-based budgeting requires scrutinizing the total funding level available and prioritizes expenses according to the available resources. Most institutions have used the revenue-based approach during the 1990s. Regardless of the type of budgeting strategy employed, flexibility to amend the budget at the local level is necessary to meet current priorities that continually change. If a community college is to meet the priorities of its community orientation successfully, local flexibility to make internal budget modifications must be provided by the governing body (Fonte, 1993).

Cost analysis or cost study of higher education finance involves three components: (1) cost accounting, (2) cost effectiveness, and (3) cost comparison (Halstead, 1991). Cost accounting collects and organizes data by program or unit. Cost effectiveness attempts to discover the degree to which desired goals or specified outcomes are achieved. Cost comparison is concerned with developing and reviewing unit cost data to determine trends and discover variations warranting additional analysis. Cost comparison is judged to be the most effective of the three cost analysis components, because it can better be used to evaluate and change practices where appropriate. The basic advantage of cost comparison is to conduct a comparative cost analysis as a means to identify possible problem areas. Costs reflect institutions' objectives and management skills in resource utilization and the allocation prerogatives of management

(Halstead, 1991). A cost comparison approach has been employed in this study to review the functional internal budget allocations of the public two-year colleges in Tennessee. It was useful in examining the prerogatives exercised by college officials over the past decade.

Halstead (1991) noted that the only universal trend in higher education finance analysis was a gradual increase in administrative costs. Similarly, Cohen (1993) observed that between 1977 and 1989, administrative costs for community colleges increased on the average from 45 to 50%, while instructional expenditures decreased from 52 to 43%. During this same period, the proportion of funds allocated to scholarships increased from three % to seven %. This study involved a similar but expanded analysis for the public two-year colleges in Tennessee from 1988-89 through 1997-98 to determine internal allocation patterns.

The National Association of Collegiate and University Business Officers (NACUBO) recommends that colleges and universities use a functional approach for the allocation of budgets and classification of expenditures (NACUBO, 1990). The functional approach classifies expenditures according to the primary purpose. It provides for the highest degree of comparability of data among institutions. This study analyzed expenditure data among the 14 two-year colleges in

Tennessee according to functional patterns to maximize comparability. This study examines primarily the unrestricted current operating funds E&G budget.

Functions within the E&G budget presented in this study include expenditures associated with the primary mission of a community college. These include the instruction and related academic support functions, student service activities, general administrative support, operation and maintenance of the physical plant, and institutionally awarded scholarships and fellowships. The E&G budget excludes auxiliary enterprise units such as the college bookstore, and cafeteria and vending food services. Auxiliary service units must be self-supporting and are not eligible to receive any portion of state or local appropriations or student fee allocations. Sales from auxiliary operations must be sufficient to cover all operating expenses and general overhead. Overhead includes cost allocations for space, utilities, maintenance services, and administrative and fiscal support. The unrestricted budget is representative of funds received that have no restrictions placed on them by external agencies. For community colleges, these funds are made up primarily of state appropriations, student fees, and sales and services of educational departments. Restricted funds have limitations or stipulations placed on them by external agencies. These include federal grants and contracts as well as private gifts designated for specific uses. Pell grants and federal Job Training Partnership Act funds are the primary restricted sources for Tennessee's public community colleges. Since the amount of restricted funds may vary significantly from year to year, since the purpose or intended use is determined by external sources, and since these funds may not relate to the college's primary mission, they are not included in the analysis of this study. The current operating budget includes funds allocated for a given fiscal year and that are expended for personnel salaries and benefits, travel, operating supplies and materials, and equipment. The current operating budget excludes funds expended for capital outlay projects such as new construction and major renovations.

The budget process should be a means to improvements in both policy outcomes and in the delivery of services to ones constituency (Layzell & Lyddon, 1990). More research on budgeting is needed to improve it. The next chapters seek to address this matter through research on internal budget allocation patterns of public two-year colleges in Tennessee.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

Introduction

A primary objective of an expenditure analysis is to show how comparative data are used to aid in the decision-making process. The purpose of this study is to determine how public two-year colleges in Tennessee internally budgeted and expended their unrestricted E&G funds over a ten-year period from 1988-89 through 1997-98. This study applied some of the basic concepts from a National Association of College and University Business Officers (NACUBO) comparative financial analysis of community colleges. Whereas the NACUBO analysis examined selected expenditure data for only five functional categories, this study examines unrestricted expenditure data for all seven of the E&G functions. The seven major functional areas include instruction, public service, academic support, student services, institutional support, operation and maintenance (O&M) of physical plant, and scholarships and fellowships. Some of the budget analysis is based on constant 1989 dollars. Both expenditure data and general-fund state appropriation are viewed in current or nominal dollars as well as in constant dollars. Data is contrasted in terms of current and constant dollars to determine real dollar growth in excess of inflation, as measured by the Consumer Price Index (CPI). Other analyses of this study include expenditures per FTE enrollment, staffing patterns relative to FTE, rates of increase in student fees as compared with the CPI, and changes in the relative portion of the four major revenue sources.

Questions

The following questions directed the study:

1. Do the public two-year colleges in Tennessee expend a larger percentage of their unrestricted E&G budget for administrative and related support services and a smaller percentage for instruction and academic related functions at the end of the period, as compared with the base year of the study?

2. What is the real gain in the level of budgeted expenditures for the unrestricted E&G budget over the ten-year period of the study after adjusting for inflation as measured by the CPI?

3. Is there a difference among the public two-year colleges in Tennessee with small, medium, or large FTE enrollments relative to their expenditures of unrestricted E&G budgets, in terms of expenditures per full-time-equivalent student?

4. Is there a difference among the public two-year colleges in Tennessee with small, medium, or large FTE enrollments regarding the percentage apportionment of their unrestricted E&G budgets among the seven major functional areas of instruction, public service, academic support, student services, institutional support, O&M, and scholarships and fellowships?

5. Are there differences between the ten community colleges and the four technical community colleges/institutes regarding the percentage apportionments of their unrestricted E&G budgets by functional area?

	Community Colleges	Technical Institutes
- Instruction / E&G	% Apportioned	% Apportioned
- Public Service / E&G		
- Academic Support / E&G		
- Student Services / E&G		
- Institutional Support / E&G		
- O&M / E&G		
- Scholarships and Fellowships / E&G		

6. Are there differences in the percentage of the unrestricted E&G budget allocations per functional area between the public two-year colleges for those institutions with moderate FTE enrollment increases, compared with those

institutions with high FTE enrollment increases during the period of the study?

	Institutions With Moderate FTE Growth	Institutions with High FTE Growth
- Instruction / E&G	% Apportioned	% Apportioned
- Public Service / E&G		
- Academic Support /E&G		
- Student Services / E&G		
- Institutional Support / E&G		
- O&M / E&G		
- Scholarships and Fellowships / E&G		

7. Are there differences in how public two-year colleges in Tennessee apportioned by functional area the additional (incremental) E&G funds received between the base fiscal year and the final fiscal year of the study, as compared by total budget allocations?

	$ Change	% Allocation
- Instruction Incremental Change (IC) / E&G IC		
- Public Service IC / E&G IC		
- Academic Support IC/ E&G IC		
- Student Services IC / E&G IC		
- Institutional Support IC / E&G IC		

- O&M IC / E&G IC
- Scholarships & Fellowships IC / E&G IC

8. Are there differences in the percentage of the internal allocation of unrestricted E&G budgets in the five functional areas listed below between the public two-year colleges in Tennessee and the national median data from the NACUBO survey for the 1993-94 and 1994-95 fiscal years? (The NACUBO survey limits the collection of data to five functional areas). Also, are there differences in the functional allocations between the TBR community colleges and the national average according to the IPEDS survey in the seven major functional categories for the 1996-97 fiscal year?

	TBR System		NACUBO Median	
	1993-94	1994-95	1993-94	1994-95
- Instruction / E&G				
- Academic Support / E&G				
- Student Services / E&G				
- Institutional Support / E&G				
- O&M / E&G				

9. Are there changes in the ratio of personnel by the three major employee categories of faculty, administrative

staff, and support staff to FTE students for the public two-year colleges in Tennessee between the base fiscal year and the final fiscal year of the study?

	1988-89	1997-98
- Faculty / FTE		
- Administrative Staff / FTE		
- Support Staff / FTE		

10. Are there differences in the rate of increase in student fees for public two-year colleges in Tennessee as compared to the rate of increase in the CPI for each year of the study?

11. What is the real increase in general-fund state appropriation over the ten-year period of the study as compared to the rate of inflation as measured by the CPI?

12. Are there changes in the relative portion of gross receipts in the four major revenue sources of student fees, state appropriation, sales and services of educational departments, and other sources for the public two-year colleges in Tennessee between the base year and the final year of the study?

	1988-89	% of Total	1997-98	% of Total
- Student Fees				
- State Appropriation				
- Sales & Services of Educational Departments				
- Other Sources				
Total				

Model Design

"Because of differences in local conditions and accounting practices, there is great diversity in community college operating statistics (Morrison, 1989 p. 25)." Such diversity could invalidate a cost comparison. This study, however, focused on the 14 public two-year colleges in Tennessee that are governed by the TBR. These 14 institutions have adopted the expenditure and revenue classifications advocated by the NACUBO. The NACUBO classifications provide for a general grouping of like expenses and revenues and are consistent with generally accepted accounting principles. The TBR, however, provides additional guidance relative to the classification of financial data as well as to employee classification. The TBR institutions are subject to audit by the Division of State Audit on a biennial basis, and these reviews examine compliance with board and institutional policies in addition to ensuring compliance with generally accepted accounting practices. Each two-year institution also is required to employ one auditor, and this position reports to the president to ensure appropriate independence. The person in this position is responsible for conducting internal audits and compliance reviews that entail analyses relative to the classification of financial data according to commonly accepted accounting standards. Therefore, classification of financial data among the public two-year colleges in Tennessee should be generally consistent, and to a much higher degree than could be expected of a regional or national study.

This was a quantitative research project and, as previously stated in Chapter 2, it used a cost comparison approach because of its inherent simplicity and its conduceveness to determining trends and discovering variations warranting further study or policy change. The nature of the data examined readily lent itself to a cost comparison for percentage and trend analysis and to the determination of desirable and undesirable changes in internal resource allocation patterns over time. Since the data themselves were classified as interval and ratio, percentage comparisons were made to analyze data. Graphs and charts were used to visually depict expenditure and revenue patterns and to aid in depicting data changes. Line charts were used to determine if linear relationships existed, and if so, too visually depict the strengths of these relationships.

The study compared internal budget allocations for each of the 14 public two-year colleges in Tennessee and for the system as a composite unit for each fiscal year (July-June) from 1988-1989 through 1997-1998. The apportionment of expenditures by function was examined over time to determine if the community colleges were allocating more or less of the budget to administrative and related support categories in lieu of instruction and academic services. Analyses were performed relative to expenditures per FTE student and the apportionment by percent of the E&G budget by major functional category. Comparisons were made among classifications based on small, medium, and large FTE enrollment levels. An analysis of the ten community colleges was made in comparison with the four technical colleges/institutes to determine if differences existed in the internal budget allocation patterns between these two groups. The question as to whether the four original technical institutes apportioned a greater percent of their operating budgets to the functions of instruction and O&M was addressed. This question is important because the technical institutes have been in existence for a much longer period of time and have older physical facilities than do the community colleges. This study compares budget allocation patterns to determine if differences existed between two sub-group classifications based on colleges with (1) moderate-FTE enrollment growth, and (2) high-FTE enrollment growth. Because the manner in which institutions apportion incremental resources was indicative of current priorities to meet long-term goals, an analysis was performed as to how Tennessee's two-year colleges apportioned by functional area incremental increases in E&G revenue from the base year to the final year of the study.

A modified version of the NACUBO comparative financial analysis model of community colleges is used in this study. The NACUBO analysis presented data collected from community colleges across the country that elected to participate on a voluntary basis. Typically, only seven or eight of the 14 Tennessee public community colleges participated by submitting data for the analysis in any one year. Apparently due to a low national participation rate, the NACUBO analysis was discontinued after the 1994-95 fiscal year. A NACUBO representative indicated, however, that the analysis was being reinstated for the 1997-98 fiscal year, but these most recent data were not available for this study.

A comparison with the NACUBO data was made for the 1993-94 and 1994-95 fiscal years for each of the five functional areas for which selective comparative data was collected. The NACUBO data includes unrestricted and restricted funds but excludes federal Pell Grants and other restricted scholarships. In addition to the NACUBO data, a comparison was made with data collected by the Integrated Postsecondary Education Data System (IPEDS). This comparison was made for the 1996-97 fiscal year, the most recent year for which detailed financial data could be obtained. The IPEDS comparison includes all seven of the major functional areas. The IPEDS data contains both unrestricted and restricted expenditures, including federal Pell Grant and restricted scholarship funds. IPEDS provided data on approximately 1,060 community colleges. All 14 of the TBR community colleges responded to the IPEDS survey for the 1996-97 fiscal year. Total expenditures for the Tennessee colleges ranged from $11.9 million to $33.4 million. Therefore, the comparison was made with the 384 colleges participating in the survey that had total expenditures within the same range as the Tennessee colleges.

Since the major portion of a college's budget is allocated to personnel costs, the ratio of faculty, administrative staff, and support staff to FTE enrollments was calculated for each year to determine if the institutions were operating with less staff per student at the end of the study as compared with the base year. With continued interest expressed relative to the cost of higher education, the rate of increase in student fees is compared with the CPI for each year of the study to determine how much more fees had increased as compared to the rate of inflation. Also, the change in general-fund state appropriation in terms of current dollars is compared to the CPI for each year of the study. Finally, the four major revenue sources for Tennessee's two-year colleges were analyzed over the ten-year period of the study to determine if any important shifts in revenue patterns were evident.

Data Collection

Financial data were collected from the Tennessee Board of Regents central office in Nashville. This office provided access to financial records for each of the 14 two-year colleges in the TBR System. The data were in hard copy format and available for each year by institution. Although this study referenced "budget" data, these data are actually representative of the final expenditures by budget category and functional area for each fiscal year of the study. Utilization of final expenditures eliminated a potential discrepancy between interim budget forecast and actual disbursements over the planning cycle of one fiscal year. Each public college in Tennessee prepared an annual operating budget in the spring for the forthcoming fiscal year. The major revenue component for Tennessee's public colleges was state general-fund appropriations. The level of state appropriation for both the TBR and UT systems was recommended by the governor and approved by the legislature. Each college projected other revenue sources, such as student fees and sales and services of educational departments. Student enrollment data were representative of fall term FTEs for each year. Staff member Mr. Brian Douglas provided the NACUBO data in hard copy format. The IPEDS data was electronically transmitted in Excel spreadsheet format by Dr. Lee Johnson.

Any changes in accounting practices and operating procedures within an individual institution or a consolidated system such as the TBR will typically be less dynamic over time than will changes among institutions (Morrison, 1989). Changes in accounting practices within a system such as the TBR also will be more homogenous than would be the case in either a regional or national comparison when the same institutions are examined over time. The data elements used in this study were relatively consistent. For example, during the period of this study, the basis for determining FTEs did not change and no major changes occurred in accounting practices affecting the classification of expenditure data.

Data entry for financial, staffing, and enrollment numbers were verified for each institution and for system totals for each year of the study. Excel spreadsheets were used to record the TBR data made available at the central office on hard copy. Comparisons between the TBR institutions and national medians for community colleges were made from data collected by the NACUBO in their annual "comparative financial statistics" survey for the two referenced years and with the IPEDS "institutional characteristics survey" data for 1996-97.

The study of the 14 public community colleges in Tennessee reviewed unrestricted E&G data, and restricted funds were excluded from the analysis with the exception of the comparison with the IPEDS survey. Most restricted funds, often referred to as "soft" money, contained in the Tennessee public two-year colleges' budgets, represent federal grants and contracts; therefore, these restricted funds, with the exception of Pell grants, federal work-study scholarship moneys, and other restricted scholarships, have no direct impact on enrollments. Significant is the fact that in support of this exclusion, seven of the 14 two-year colleges serve as administrative entities for the Federal Job Training Partnership Act grant program and spend between one and six million dollars a year for job-related training. This expenditure pattern would result in a significant distortion of data, if used, between the colleges serving as administrative entities and those colleges not serving in this capacity. The exclusion of this federal grant means that personnel employed through federal funds are also excluded from ratio computations, thus rendering a more homogeneous analysis.

Analysis

A limited portion of the study was conducted using a constant-dollar valuation based on 1988-89 base-year actual expenditures. Subsequent years' budgets were adjusted using the CPI as the basis. Constant dollar accounting is a method of reporting financial data in dollars that have the same purchasing power when measured over time (Gleim & Delaney, 1990). These authors note that the adjustment of nominal or current dollar data is facilitated by the use of the CPI and is made according to the following formula:

$$\begin{array}{c}\text{Nominal dollars}\\ \text{(Current dollars)}\end{array} \times \frac{\text{Price level adjusted to}}{\text{Price level adjusted from}} = \begin{array}{c}\text{Constant}\\ \text{dollars}\end{array}$$

Since 1988-89 is the base year of the study, current dollars are multiplied by the quotient of the CPI for the year for which an adjustment is being made divided by the CPI for 1988-89 to convert dollars for the year in question to constant 1988-89 dollars. This CPI data was calculated, is maintained by the U.S. Department of Labor, Bureau of Labor Statistics, and is available on the internet at http://www.bls.gov/news.release/cpi.toc.htm. Presently, data are available by month for each year from 1913 through 1998. A fiscal year average of the CPI was calculated for each of the ten years under review in this study.

The NACUBO as well as numerous other researchers use a specially constructed Higher Education Price Index (HEPI) instead of the CPI to adjust financial data in terms of constant dollars. The HEPI was constructed using weights for different expenditures of colleges and universities for a research university in 1972 (Frances, 1990). Frances noted that components of the HEPI include salaries and employee benefits, which account for about 80% of the base weights. The remaining 20% are based on cost increases for supplies, materials, library holdings, and equipment typically purchased by a higher education institution. The HEPI often lags about one year behind fluctuations in the CPI (Halstead, 1991). The CPI is weighted for housing, food, transportation, clothing, medical services, and entertainment expenses common to a typical US household (Morrison, 1989). "It measures prices incurred by the average family unit (Halstead, 1991, p. 11)." This study utilized the CPI for comparison purposes based on the belief that this unit of measurement may be more readily acceptable by public policymakers and lay citizens who would not have an understanding of or interest in the HEPI. Also, these same individuals are measuring the cost of attending college by personal standards and not by how much library books and instructional equipment increased in cost.

Research questions one and three through ten were examined by using current dollars in the respective data tables. Research questions two, 11, and 12 were examined by the use of both current and constant 1988-89 dollars and percent allocations in the data table. Classification of the 14 institutions by small, medium, and large size was made based on fall term 1997 FTE. Enrollment ranges for classification were:

small = less than 2,500
medium = 2,500 through 3,999
large = 4,000 and above

This enrollment classification is similar to the one previously used by the NACUBO, and it also provided for an equal distribution in terms of the number of institutions per category which is five, five, and four, respectively. The TBR provided employment data in terms of the number of authorized full-time positions and the number of filled positions for each of the three broad employee classifications as of the annual October revised budget period. Since, in most instances, the number of authorized (maximum number of approved positions by employee category) positions exceeded the actual number of personnel employed, the decision was made to use "filled" positions in calculating student to employee ratios for the purpose of consistency and comparison. Each of the seven institutions categorized in the moderate-FTE-growth group had an aggregate enrollment increase of 44% or less for the ten-year period of the study. Each of the seven institutions categorized in the high-FTE-growth group had an aggregate enrollment increase of between 57 and 156%.

Conclusion

Financial reports in higher education use mostly descriptive statistics that summarize and classify data by groups of measurements. Since many decisions affecting higher education finance take place within internal and external political settings where emotions and perceptions influence decisions, it is important to foster correct perceptions (Jenny, 1993). One benefit of analyzing historical financial data is the data's depiction of both regular and erratic financial patterns as well as the severity of irregular patterns. The use of comparative financial analysis assists leaders in their ability to forecast and control the future. In an effort to understand and appreciate financial decisions affecting approximately 80,000 students annually, Chapter 4 analyzes the financial data and staffing patterns among the 14 public two-year colleges in Tennessee over the past decade.

CHAPTER 4

ANALYSIS OF DATA

Chapter 4 provides an analysis of the data that were compiled. The purpose of this study is to determine what actually happened to internal expenditure patterns in the unrestricted E&G budget for the public community colleges in Tennessee during a selected ten-year period. The study also examined staffing patterns relative to FTE enrollment, changes in revenue patterns, and student fee increases. Some of the financial data were measured in terms of constant dollars so as to compare real increases in expenditures and revenues after adjustment for inflation as measured by the CPI. The study sought to determine whether there was a positive shift in the internal budget allocations among functions during a period in which state general-fund appropriations increased at lesser rates than did general inflation. It also sought to determine the effects of a declining proportion of state appropriations on actual staffing and FTE enrollment ratios in community colleges during the specified ten-year period.

The analysis examined the total population of all 14 public community colleges in Tennessee. The data are presented and discussed in order of the research questions. The tables presented in Chapter 4 are summaries of the data collected for the research period from 1988-89 through 1997-98. These data are presented as totals for the 14 colleges for each of the ten years. The appendices contain detailed data relative to each college for each year of the research period. Appendix A contains data tables relative to the budgeted expenditure analysis; Appendix B presents tables associated with staffing and FTE enrollment ratios; and, Appendix C presents data relative to the revenue analysis. Some of the data tables use abbreviations for the colleges. These are as noted below:

CSTCC	Chattanooga State Technical Community College
ClSCC	Cleveland State Community College
CoSCC	Columbia State Community College
DSCC	Dyersburg State Community College
JSCC	Jackson State Community College
MSCC	Motlow State Community College
NSTI	Nashville State Technical Institute
NSTCC	Northeast State Technical Community College
PSTCC	Pellissippi State Technical Community College
RSCC	Roane State Community College
SSCC	Shelby State Community College
STIM	State Technical Institute at Memphis
VSCC	Volunteer State Community College
WSCC	Walters State Community College

Budgeted Expenditure Analysis

Questions 1 and 2 - Apportionment by Percentage and by Function in Current and Constant Dollars: The data for question one document only minor shifts in the allocation of funds among functions between fiscal years 1988-89 and

1997-98. The three direct academic- related functions are instruction, public service, and academic support. These functions include expenditures for all academic departments and programs, conferences and institutes, libraries, faculty development and academic administration. Between the base year and final year of the study, the percentage of funds allocated to these functions collectively increased by only one-half of one percentage point, from 64.5% to 65%. Allocations for campus-wide administration and support services or the institutional support function actually declined by 1.3 percentage points from 13.8% to 12.5%. The relative portion of the budget for maintenance of the physical plant was virtually unchanged, while the student services and scholarship functions received very modest gains. These data are presented in Table 3. Figure 1 displays E&G functional expenditure patterns for the instruction, academic support, and institutional support categories.

The use of a constant dollar adjustment factor in question 2 depicts that for the ten-year period, cumulative unrestricted E&G expenditures declined in real value by approximately $318,900,000. The percentage of annual decline over the ten-year period of the study for all 14 of the

Table 3

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Consolidated for Fiscal Years 1988-89 Through 1997-98

Current Dollars

Fiscal Year	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
1988-89	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%
1989-90	83,387,180	56.4%	1,220,683	0.8%	11,152,939	7.5%	16,101,893	10.9%	20,105,798	13.6%	14,616,269	9.9%	1,374,566	0.9%
1990-91	92,834,691	57.4%	1,663,561	1.0%	12,297,894	7.6%	17,854,296	11.0%	19,391,740	12.0%	15,577,166	9.6%	2,070,533	1.3%
1991-92	94,430,641	57.8%	1,341,531	0.8%	11,935,892	7.3%	18,581,578	11.4%	19,356,525	11.8%	15,593,290	9.5%	2,264,903	1.4%
1992-93	108,437,683	58.9%	1,193,857	0.6%	14,348,162	7.8%	20,248,231	11.0%	21,029,225	11.4%	16,530,170	9.0%	2,356,858	1.3%
1003-94	118,354,417	57.7%	1,871,145	0.9%	17,040,210	8.3%	23,558,383	11.5%	23,432,866	11.4%	17,918,004	8.7%	2,907,690	1.4%
1994-95	124,338,768	56.6%	2,054,902	0.9%	19,510,283	8.9%	24,324,044	11.1%	26,967,826	12.3%	19,457,987	8.9%	3,143,677	1.4%
1995-96	126,124,781	55.6%	2,294,602	1.0%	19,678,585	8.7%	26,201,248	11.6%	28,106,566	12.4%	20,774,492	9.2%	3,579,433	1.6%
1996-97	131,384,787	55.6%	2,572,612	1.1%	19,713,557	8.3%	26,743,945	11.3%	29,783,158	12.6%	22,355,570	9.5%	3,560,164	1.5%
1997-98	134,262,767	56.2%	1,821,065	0.8%	19,072,936	8.0%	27,554,295	11.5%	29,883,562	12.5%	23,126,053	9.7%	3,079,920	1.3%
Total	$ 1,087,914,133	56.8%	$ 16,826,966	0.9%	$ 155,355,830	8.1%	$ 215,639,906	11.2%	$ 236,470,049	12.3%	$ 179,141,688	9.3%	$ 25,467,805	1.3%

Constant Dollars

Fiscal Year	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
1988-89	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%
1989-90	79,325,903	56.4%	1,161,231	0.8%	10,609,748	7.5%	15,317,669	10.9%	19,126,568	13.6%	13,904,400	9.9%	1,307,619	0.9%
1990-91	82,542,446	57.4%	1,479,128	1.0%	10,934,471	7.6%	15,874,855	11.0%	17,241,848	12.0%	13,850,182	9.6%	1,840,981	1.3%
1991-92	82,686,556	57.8%	1,174,688	0.8%	10,451,457	7.3%	16,270,637	11.4%	16,949,206	11.8%	13,653,994	9.5%	1,983,223	1.4%
1992-93	92,217,721	58.9%	1,015,281	0.6%	12,201,983	7.8%	17,219,528	11.0%	17,883,702	11.4%	14,057,609	9.0%	2,004,322	1.3%
1993-94	97,901,092	57.7%	1,547,785	0.9%	14,095,420	8.3%	19,487,143	11.5%	19,383,334	11.4%	14,821,518	8.7%	2,405,200	1.4%
1994-95	100,182,467	56.6%	1,655,680	0.9%	15,719,862	8.9%	19,598,415	11.1%	21,728,568	12.3%	15,677,726	8.9%	2,532,929	1.4%
1995-96	97,346,788	55.6%	1,771,041	1.0%	15,188,506	8.7%	20,222,888	11.6%	21,693,468	12.4%	16,034,359	9.2%	2,762,711	1.6%
1996-97	100,256,444	55.6%	1,963,096	1.1%	15,042,922	8.3%	20,407,635	11.3%	22,726,783	12.6%	17,058,976	9.5%	2,716,672	1.5%
1997-98	100,489,624	56.2%	1,362,985	0.8%	14,275,232	8.0%	20,623,147	11.5%	22,366,498	12.5%	17,308,807	9.7%	2,305,181	1.3%
Total	$ 907,307,458	56.8%	$ 13,923,923	0.9%	$ 129,124,974	8.1%	$ 179,493,930	11.2%	$ 197,512,758	12.4%	$ 149,560,261	9.4%	$ 20,988,900	1.3%

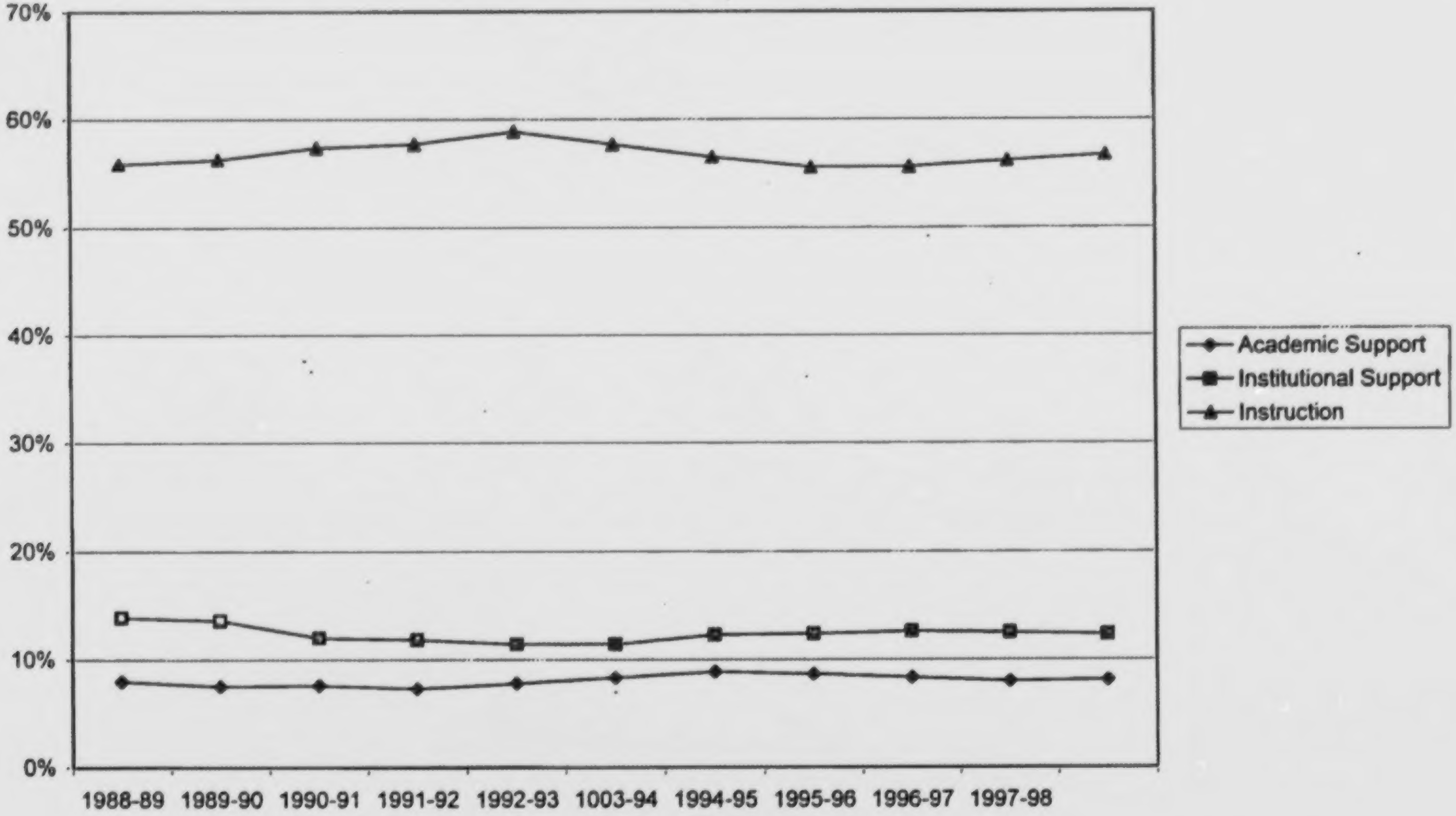


Figure 1. Unrestricted Educational and General Expenditure Patterns by Function, TBR Community Colleges, Fiscal Years 1988-89 Through 1997-98

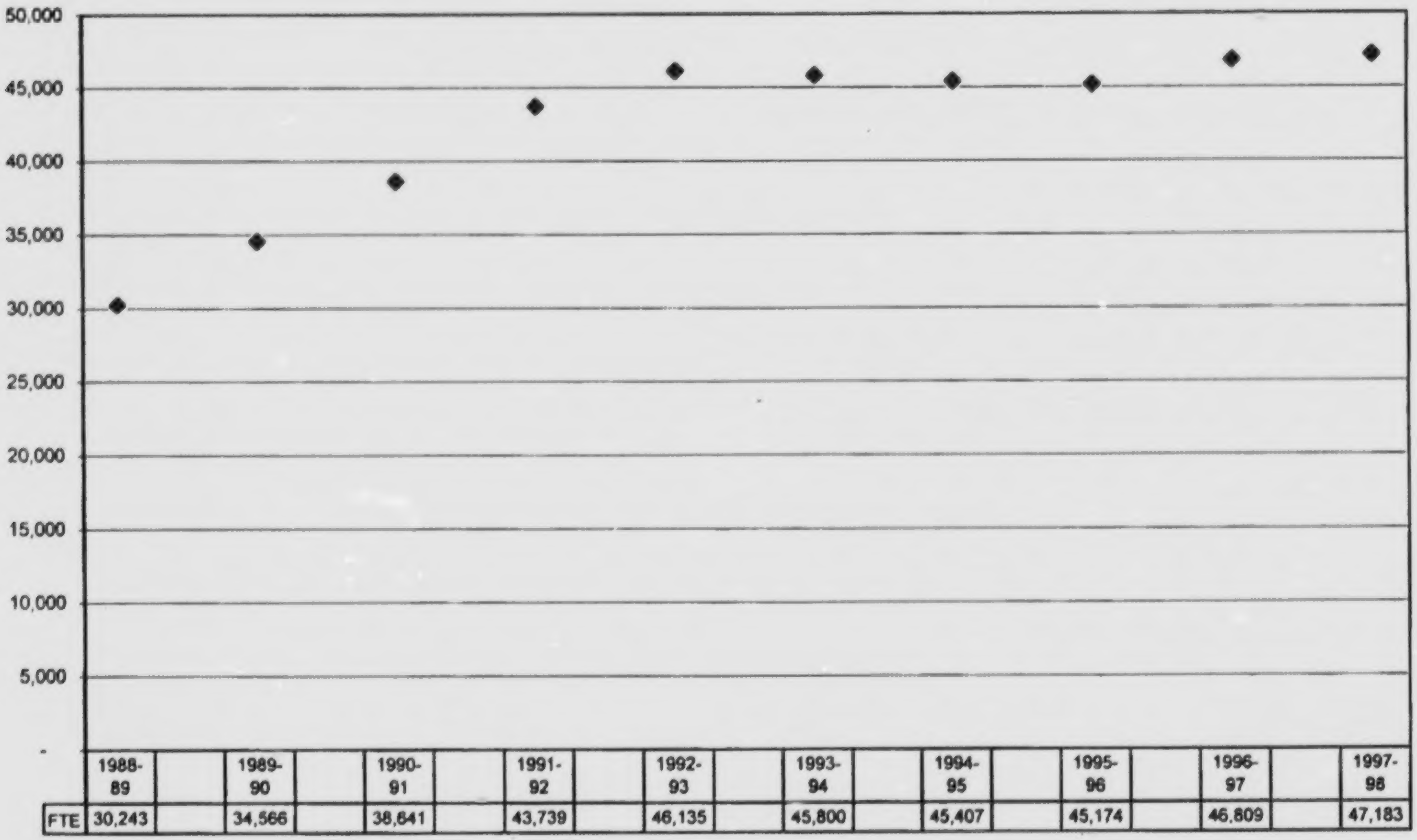
community colleges ranged from minus 5% to minus 25%. This analysis indicates that in fiscal year 1997-98, the TBR community colleges lost $60 million in purchasing power, as measured by the CPI. This indicates significant erosion in purchasing power due to inflation. The constant dollar calculations are displayed in Table 4.

Question 3 - FTE Enrollment Budget Allocations Based on Size of Institution: Figure 2 displays enrollment trends for the TBR community colleges over the research period. Table 5 depicts FTE enrollment by college and year for each year from 1988-89 through 1997-98. These data are sorted by college in alphabetical order. Table 6 depicts the institutional classifications by small, medium, and large FTE enrollment with enrollment classification based on: small < 2,500 FTE; medium = 2,500 to 4,000 FTE; and, large = 4,000 FTE and above. The data in Table 7 reflect that colleges classified in the medium enrollment level spent more per FTE student than did those with smaller and larger enrollments. Institutions with small enrollments spent more per-FTE than did those with the largest enrollments. Based on an average FTE expenditure for the ten-year period, the amounts were $4,569, $4,650, and $4,386 per-FTE student,

Table 4

Unrestricted Educational and General Expenditures
TBR Community Colleges
Differences in the Change from Current to Constant Dollars by Function for Fiscal Years 1988-89 Through 1997-98

Fiscal Year	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance Of Plant	Scholarships & Fellowships	Total Educational & General Expenditures	% Change
1988-89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
1989-90	(4,061,277)	(59,452)	(543,191)	(784,224)	(979,230)	(711,869)	(66,947)	(7,206,169)	-4.9%
1990-91	(10,292,245)	(184,433)	(1,363,423)	(1,979,441)	(2,149,892)	(1,726,984)	(229,552)	(17,925,971)	-11.1%
1991-92	(11,744,085)	(166,843)	(1,484,435)	(2,310,941)	(2,407,319)	(1,939,296)	(281,680)	(20,334,599)	-12.4%
1992-93	(16,219,962)	(178,576)	(2,146,179)	(3,028,703)	(3,145,523)	(2,472,561)	(352,536)	(27,544,039)	-15.0%
1993-94	(20,453,325)	(323,360)	(2,944,790)	(4,071,220)	(4,049,532)	(3,096,486)	(502,490)	(35,441,203)	-17.3%
1994-95	(24,156,301)	(399,222)	(3,790,421)	(4,725,629)	(5,239,258)	(3,780,261)	(610,748)	(42,701,840)	-19.4%
1995-96	(28,777,993)	(523,561)	(4,490,079)	(5,978,360)	(6,413,098)	(4,740,133)	(816,722)	(51,739,946)	-22.8%
1996-97	(31,128,343)	(609,516)	(4,670,635)	(6,336,310)	(7,056,375)	(5,296,594)	(843,492)	(55,941,264)	-23.7%
1997-98	(33,773,143)	(458,080)	(4,797,704)	(6,931,148)	(7,517,064)	(5,817,246)	(774,739)	(60,069,124)	-25.2%
								$ (318,904,175)	



	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
FTE	30,243	34,566	38,641	43,739	46,135	45,800	45,407	45,174	46,809	47,183

Figure 2. FTE Enrollment Trends, TBR Community Colleges, Fiscal Years 1988-89 Through 1997-98.

Table 5

Fall Term FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	% Change 89 to 98	# Change 89 to 98
CSTCC	3,710	4,243	4,660	5,107	5,369	5,214	5,144	4,982	5,427	5,227	41%	1,517
CISCC	1,798	1,860	2,052	2,137	2,234	2,151	1,929	2,204	2,111	2,376	32%	578
CoSCC	1,606	1,821	2,045	2,177	2,361	2,255	2,331	2,501	2,639	2,820	76%	1,214
DSCC	976	1,114	1,230	1,357	1,289	1,357	1,380	1,373	1,531	1,533	57%	557
JSCC	1,663	1,850	2,035	2,159	2,188	2,143	2,088	2,155	2,223	2,328	40%	665
MSCC	1,438	1,574	1,794	2,013	2,150	2,117	2,133	2,077	2,116	2,287	59%	849
NSTI	2,335	2,436	2,632	2,743	2,710	2,602	2,749	2,778	3,112	3,357	44%	1,022
NSTCC	1,092	1,399	1,804	2,058	2,222	2,288	2,372	2,314	2,459	2,422	122%	1,330
PSTCC	2,038	3,145	4,022	4,818	5,098	4,941	4,866	4,768	5,003	5,217	156%	3,179
RSCC	2,663	3,044	3,376	3,589	3,848	3,713	3,614	3,591	3,688	3,720	40%	1,057
SSCC	2,588	2,845	2,946	4,068	4,482	4,567	4,189	3,998	3,740	3,193	23%	605
STIM	3,950	4,353	4,526	5,110	5,273	5,378	5,227	5,022	4,900	4,660	18%	710
VSCC	2,110	2,246	2,585	3,046	3,369	3,611	3,783	3,904	4,129	4,236	101%	2,126
WSCC	2,276	2,636	2,934	3,357	3,542	3,520	3,602	3,507	3,731	3,807	67%	1,531
Total	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183	56%	16,940

Table 6

Fall Term FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98
Sorted in Ascending Order by FTE for Fiscal Year 1997-98

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	% Change 89 to 98	# Change 89 to 98
Small FTE												
DSCC	976	1,114	1,230	1,357	1,289	1,357	1,380	1,373	1,531	1,533	57%	557
MSCC	1,438	1,574	1,794	2,013	2,150	2,117	2,133	2,077	2,116	2,287	59%	849
JSCC	1,663	1,850	2,035	2,159	2,188	2,143	2,088	2,155	2,223	2,328	40%	665
CISCC	1,798	1,860	2,052	2,137	2,234	2,151	1,929	2,204	2,111	2,376	32%	578
NSTCC	1,092	1,399	1,804	2,058	2,222	2,288	2,372	2,314	2,459	2,422	122%	1,330
Sub-total	6,967	7,797	8,915	9,724	10,083	10,056	9,902	10,123	10,440	10,946	57%	3,979
Medium FTE												
CoSCC	1,606	1,821	2,045	2,177	2,361	2,255	2,331	2,501	2,639	2,820	76%	1,214
SSCC	2,588	2,845	2,946	4,068	4,482	4,567	4,189	3,998	3,740	3,193	23%	605
NSTI	2,335	2,436	2,632	2,743	2,710	2,602	2,749	2,778	3,112	3,357	44%	1,022
RSCC	2,663	3,044	3,376	3,589	3,848	3,713	3,614	3,591	3,688	3,720	40%	1,057
WSCC	2,276	2,636	2,934	3,357	3,542	3,520	3,602	3,507	3,731	3,807	67%	1,531
Sub-total	11,468	12,782	13,933	15,934	16,943	16,657	16,485	16,375	16,910	16,897	47%	5,429
Large FTE												
VSCC	2,110	2,246	2,585	3,046	3,369	3,611	3,783	3,904	4,129	4,236	101%	2,126
STIM	3,950	4,353	4,526	5,110	5,273	5,378	5,227	5,022	4,900	4,660	18%	710
PSTCC	2,038	3,145	4,022	4,818	5,098	4,941	4,866	4,768	5,003	5,217	156%	3,179
CSTCC	3,710	4,243	4,660	5,107	5,369	5,214	5,144	4,982	5,427	5,227	41%	1,517
Sub-total	11,808	13,987	15,793	18,081	19,109	19,144	19,020	18,676	19,459	19,340	64%	7,532
Total	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183	56%	16,940

Table 7

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
1988-89	$ 16,505,512	$ 2,369	$ 92,401	$ 13	$ 2,524,152	$ 362	$ 3,614,523	$ 519	$ 5,156,921	$ 740	$ 3,430,609	$ 492	$ 198,819	$ 29	$ 4,525
1989-90	18,157,072	2,329	336,756	43	2,293,014	294	4,187,868	537	5,822,167	721	3,795,121	487	252,887	32	4,443
1990-91	20,371,173	2,285	393,143	44	2,462,318	276	4,817,832	540	5,322,065	597	3,995,703	448	342,001	38	4,229
1991-92	18,994,691	2,056	233,594	24	2,160,899	222	4,556,387	469	4,997,146	514	4,019,191	413	380,307	39	3,737
1992-93	23,301,865	2,311	251,398	25	2,735,507	271	5,001,628	496	5,308,309	526	4,298,625	426	369,794	37	4,093
1993-94	25,250,914	2,511	652,407	65	3,150,965	313	5,704,621	567	5,839,923	581	4,559,767	453	473,374	47	4,538
1994-95	27,337,085	2,761	804,053	81	3,249,924	328	5,972,221	603	6,420,092	648	4,894,251	494	530,991	54	4,970
1995-96	28,183,192	2,784	894,651	88	3,108,814	307	6,101,663	603	6,598,489	652	5,277,769	521	538,295	53	5,008
1996-97	29,347,995	2,811	1,086,005	104	3,307,560	317	6,077,518	582	6,930,828	664	5,488,442	526	498,698	48	5,051
1997-98	30,523,232	2,789	253,517	23	3,222,870	294	6,659,608	608	7,227,971	660	5,697,660	521	493,729	45	4,940
Sub-total	$ 238,972,731	$ 2,517	$ 4,997,923	$ 53	$ 28,216,043	$ 297	$ 52,893,849	$ 555	$ 59,421,911	$ 626	$ 45,457,138	$ 479	$ 4,078,895	$ 43	$ 4,569
Medium FTE															
1988-89	$ 28,009,119	$ 2,442	$ 434,709	$ 38	$ 4,800,529	$ 419	$ 5,734,763	$ 500	$ 7,434,563	$ 648	$ 5,513,200	$ 481	$ 536,661	$ 47	$ 4,575
1989-90	30,736,607	2,405	510,818	40	5,170,856	405	6,080,716	476	8,065,855	631	5,962,122	466	605,453	47	4,470
1990-91	33,529,780	2,407	597,608	43	5,512,133	396	6,364,928	457	7,662,473	550	6,483,253	465	891,980	64	4,381
1991-92	34,358,611	2,156	428,967	27	5,247,065	329	6,659,462	418	7,698,327	483	6,256,218	393	1,061,463	67	3,873
1992-93	38,842,498	2,293	442,097	26	5,990,184	354	7,010,925	414	8,058,489	476	6,647,357	392	1,021,435	60	4,014
1993-94	42,342,102	2,542	597,481	36	7,477,550	449	8,385,294	503	9,145,822	549	7,301,398	438	1,251,815	75	4,593
1994-95	44,768,137	2,716	701,181	43	8,353,672	507	9,231,505	560	10,158,385	616	7,803,826	473	1,295,899	79	4,893
1995-96	45,202,682	2,760	802,480	49	7,967,742	487	9,920,069	606	10,765,171	657	8,230,174	503	1,392,626	85	5,147
1996-97	46,954,032	2,777	886,612	52	7,619,151	451	10,249,363	606	11,444,648	677	8,880,799	525	1,366,712	81	5,169
1997-98	47,347,189	2,802	1,003,892	50	6,893,505	408	10,505,739	622	11,108,450	657	9,088,967	538	1,139,816	67	5,154
Sub-total	$ 392,090,757	$ 2,540	$ 6,405,825	$ 41	$ 65,032,387	$ 421	$ 80,142,784	$ 519	$ 91,540,183	$ 593	$ 72,167,314	$ 467	$ 10,563,840	$ 68	$ 4,650
Large FTE															
1988-89	$ 29,843,787	$ 2,527	$ 265,898	$ 23	$ 3,280,691	$ 278	$ 5,122,727	$ 434	$ 5,821,299	$ 493	$ 4,248,878	$ 360	$ 394,561	$ 33	$ 4,148
1989-90	34,493,501	2,468	373,109	27	3,689,069	264	5,833,309	417	6,417,776	459	4,859,026	347	516,226	37	4,017
1990-91	38,933,738	2,465	672,810	43	4,323,443	274	6,671,536	422	6,407,202	406	5,098,210	323	836,572	53	3,986
1991-92	40,077,339	2,217	678,970	38	4,527,928	250	7,365,749	407	6,663,052	369	5,317,861	294	823,133	46	3,620
1992-93	46,293,320	2,423	500,364	26	5,622,471	294	8,235,678	431	7,862,427	401	5,584,188	292	965,629	51	3,918
1993-94	50,761,401	2,652	621,257	32	6,411,675	335	9,468,448	495	8,447,121	441	6,056,639	316	1,182,501	62	4,333
1994-95	52,233,548	2,746	549,668	29	7,906,687	416	9,120,318	480	10,389,349	546	6,759,910	355	1,316,787	69	4,641
1995-96	52,738,907	2,824	597,491	32	8,602,029	461	10,179,496	545	10,744,906	575	7,266,549	389	1,648,512	88	4,914
1996-97	55,082,760	2,831	599,996	31	8,786,846	452	10,417,064	535	11,407,682	586	7,986,329	410	1,694,754	87	4,932
1997-98	56,392,346	2,916	583,656	29	8,956,561	463	10,388,946	537	11,547,141	597	8,339,426	431	1,446,375	75	5,048
Sub-total	$ 456,850,645	$ 2,619	$ 5,423,218	$ 31	$ 62,107,400	$ 356	$ 82,803,273	$ 475	$ 85,507,955	$ 490	$ 61,517,236	$ 353	$ 10,825,070	$ 62	$ 4,386
Total	$ 1,087,914,133	$ 2,567	$ 16,826,966	$ 40	$ 155,355,830	$ 367	$ 215,639,906	$ 509	$ 236,470,049	$ 558	$ 179,141,688	$ 423	$ 25,467,805	$ 60	$ 4,523

respectively, for the small, medium, and large colleges as measured by enrollment.

The average expenditure per FTE for the study period for all colleges was $4,523. The FTE expenditure patterns were generally consistent over the study period for each institutional classification. Each of the three groups expended more in fiscal year 1997-98 than in 1988-89. The largest gain in per-FTE expenditures was experienced by the colleges in the large enrollment category, with a net increase of $900. The other two categories demonstrated increases between $415 and $579 per student.

Question 4 - Percentage Apportioned by Function Based on Size of Institution: Table 8 reveals that institutions in the large-FTE enrollment classification expended more dollars per full-time student in the instruction function and less for general administration within the institutional support function than did the smaller classifications. The average percentage distribution apportioned to the instruction function for each of the three classifications during the study period was 55.1%, 54.6%, and 59.7%, respectively, for the small, medium, and large institutional groups. Conversely, the percentage apportioned to the

Table 8

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Consolidated for Fiscal Years 1988-89 Through 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
1988-89	$ 18,505,512	52.4%	$ 92,401	0.3%	$ 2,524,152	8.0%	$ 3,614,523	11.5%	$ 5,156,921	16.4%	$ 3,430,609	10.9%	$ 198,819	0.6%
1989-90	18,157,072	52.4%	336,756	1.0%	2,293,014	6.6%	4,187,868	12.1%	5,622,167	16.2%	3,795,121	11.0%	252,887	0.7%
1990-91	20,371,173	54.0%	393,143	1.0%	2,462,318	6.5%	4,817,832	12.8%	5,322,065	14.1%	3,995,703	10.6%	342,001	0.9%
1991-92	19,994,691	55.0%	233,594	0.6%	2,160,899	5.9%	4,556,367	12.5%	4,997,146	13.8%	4,019,191	11.1%	380,307	1.0%
1992-93	23,301,865	56.5%	251,398	0.6%	2,735,507	6.6%	5,001,628	12.1%	5,308,309	12.9%	4,298,625	10.4%	369,794	0.9%
1993-94	25,250,914	55.3%	652,407	1.4%	3,150,985	6.9%	5,704,621	12.5%	5,839,923	12.8%	4,559,767	10.0%	473,374	1.0%
1994-95	27,337,085	55.6%	804,053	1.6%	3,249,924	6.6%	5,972,221	12.1%	6,420,092	13.0%	4,894,251	9.9%	530,991	1.1%
1995-96	28,183,192	55.6%	894,651	1.8%	3,108,814	6.1%	6,101,663	12.0%	6,596,489	13.0%	5,277,769	10.4%	538,295	1.1%
1996-97	29,347,995	55.6%	1,086,006	2.1%	3,307,560	6.3%	6,077,518	11.5%	6,930,828	13.1%	5,488,442	10.4%	498,696	0.9%
1997-98	30,523,232	56.4%	253,517	0.5%	3,222,870	6.0%	6,659,608	12.3%	7,227,971	13.4%	5,697,660	10.5%	493,729	0.9%
Sub-Total	$ 238,972,731	55.1%	$ 4,997,923	1.2%	$ 28,216,043	6.5%	$ 52,693,849	12.1%	$ 59,421,911	13.7%	$ 45,457,138	10.5%	$ 4,078,896	0.9%
Medium FTE Enrollment														
1988-89	$ 28,009,119	53.4%	$ 434,709	0.8%	$ 4,600,529	9.2%	$ 5,734,763	10.9%	$ 7,434,563	14.2%	$ 5,513,200	10.5%	$ 538,081	1.0%
1989-90	30,736,607	53.8%	510,818	0.9%	5,170,856	9.1%	6,080,716	10.6%	8,065,855	14.1%	5,962,122	10.4%	605,453	1.1%
1990-91	33,529,780	54.9%	597,608	1.0%	5,512,133	9.0%	6,364,928	10.4%	7,662,473	12.6%	6,483,253	10.6%	891,960	1.5%
1991-92	34,358,611	55.7%	428,967	0.7%	5,247,065	8.5%	6,659,462	10.8%	7,696,327	12.5%	6,256,218	10.1%	1,061,463	1.7%
1992-93	38,842,498	57.1%	442,097	0.7%	5,990,184	8.8%	7,010,925	10.3%	8,058,489	11.8%	6,647,357	9.8%	1,021,435	1.5%
1993-94	42,342,102	55.3%	597,481	0.8%	7,477,550	9.8%	8,385,294	11.0%	9,145,822	12.0%	7,301,398	9.5%	1,251,815	1.6%
1994-95	44,768,137	54.4%	701,181	0.9%	8,353,672	10.1%	9,231,505	11.2%	10,158,385	12.3%	7,803,826	9.5%	1,295,899	1.6%
1995-96	45,202,682	53.6%	802,460	1.0%	7,967,742	9.5%	9,920,089	11.8%	10,765,171	12.8%	8,230,174	9.8%	1,392,626	1.7%
1996-97	46,954,032	53.7%	886,612	1.0%	7,619,151	8.7%	10,249,363	11.7%	11,444,648	13.1%	8,880,799	10.2%	1,366,712	1.6%
1997-98	47,347,189	54.4%	1,003,892	1.2%	6,893,505	7.9%	10,505,739	12.1%	11,108,450	12.8%	9,068,967	10.4%	1,139,816	1.3%
Sub-Total	$ 392,090,757	54.6%	$ 6,405,825	0.9%	$ 65,032,387	9.1%	$ 80,142,784	11.2%	$ 91,540,183	12.8%	$ 72,167,314	10.1%	$ 10,563,840	1.5%
Large FTE Enrollment														
1988-89	$ 29,843,787	60.9%	$ 265,898	0.5%	$ 3,280,691	6.7%	$ 5,122,727	10.5%	$ 5,821,299	11.9%	$ 4,248,678	8.7%	$ 394,581	0.8%
1989-90	34,493,501	61.4%	373,109	0.7%	3,689,069	6.6%	5,833,309	10.4%	6,417,776	11.4%	4,859,026	8.6%	516,226	0.9%
1990-91	38,933,738	61.9%	672,810	1.1%	4,323,443	6.9%	6,671,536	10.6%	6,407,202	10.2%	5,098,210	8.1%	836,572	1.3%
1991-92	40,077,339	61.2%	678,970	1.0%	4,527,928	6.9%	7,365,749	11.3%	6,663,052	10.2%	5,317,881	8.1%	823,133	1.3%
1992-93	48,293,320	61.8%	500,364	0.7%	5,622,471	7.5%	8,235,678	11.0%	7,862,427	10.2%	5,584,188	7.5%	965,629	1.3%
1993-94	50,761,401	61.2%	621,257	0.7%	6,411,675	7.7%	9,468,448	11.4%	8,447,121	10.2%	6,056,839	7.3%	1,182,501	1.4%
1994-95	52,233,546	59.2%	549,668	0.6%	7,906,687	9.0%	9,120,318	10.3%	10,389,349	11.8%	6,759,910	7.7%	1,316,787	1.5%
1995-96	52,738,907	57.5%	597,491	0.7%	8,602,029	9.4%	10,179,496	11.1%	10,744,908	11.7%	7,266,549	7.9%	1,648,512	1.8%
1996-97	55,082,780	57.4%	509,995	0.6%	8,786,846	9.2%	10,417,064	10.9%	11,407,682	11.9%	7,988,329	8.3%	1,694,754	1.8%
1997-98	56,392,346	57.8%	563,656	0.6%	8,956,561	9.2%	10,388,948	10.6%	11,547,141	11.8%	8,339,428	8.5%	1,446,375	1.5%
Sub-Total	$ 456,850,645	59.7%	$ 5,423,218	0.7%	$ 62,107,400	8.1%	$ 82,803,273	10.8%	$ 85,507,955	11.2%	$ 61,517,236	8.0%	$ 10,825,070	1.4%
Total	$ 1,087,914,133	58.8%	$ 16,826,966	0.9%	$ 155,355,830	8.1%	$ 215,639,906	11.2%	$ 236,470,049	12.3%	$ 179,141,688	9.3%	$ 25,467,806	1.3%

NOTE: Enrollment Classification -- Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

institutional support function was 13.7%, 12.8%, and 11.2%, indicating there were some budgetary efficiencies relative to institutional size. The larger institutions were able to expend a higher percentage of their budgets for instruction and a smaller portion for general administration than were the smaller colleges.

Significant is the fact, however, that the largest institutional classification, based on FTE enrollments, apportioned a smaller percentage of their budgets to instruction in 1997-98 than in 1988-89. There was a slight but steady decline in the portion allocated to instruction over the ten-year study period for institutions in the largest classification. On the other hand, colleges in both the small and medium institutional classifications had a slight increase in the portion of funds allocated to instruction during this period. The small and medium institutional classifications also apportioned more of their budgets to the functions of student services and physical plant than did the large enrollment group.

Question 5 - Comparison Between the Ten Community Colleges and the Four Technical Institutes/Colleges Regarding Percentage Apportionment: This question was of interest since the four technical institutes/colleges were established a decade earlier than the community colleges. Of special interest was whether the technical institutes expended a larger percentage of their budgets in the functions of instruction and O&M than did the community colleges. Table 9 summarizes the percentage allocations of budget funds between the community colleges and the technical institutes. The technical institutes did apportion a larger percentage of their budgets to the function of instruction than did the community colleges. The average allocation to instruction for the ten-year period for the technical institutes was 59.4%, whereas the community colleges allocated 55.5% to instruction in the same period. It is important to note that the technical institutes apportioned a larger percentage of their funds to this function during each of the ten years. Both types of institutions demonstrated only a modest increase of less than 1 percentage point in the allocation to this function between fiscal years 1988-89 and 1997-98. The community colleges on the other hand, with more recently constructed facilities, apportioned a larger percentage of their budgets (9.9% versus 8.1%) to the O&M function than did the technical institutes. The community colleges also expended 1

Table 9

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Consolidated for Fiscal Years 1988-89 through 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
1988-89	$ 24,665,467	58.3%	$ 82,692	0.2%	$ 3,420,427	8.1%	$ 3,953,377	9.3%	$ 6,071,635	14.4%	$ 3,562,654	8.4%	$ 531,212	1.3%
1989-90	27,891,275	58.5%	249,176	0.5%	3,405,981	7.1%	4,602,282	9.6%	6,711,842	14.1%	4,215,512	8.8%	628,413	1.3%
1990-91	31,471,313	59.7%	311,162	0.6%	3,907,827	7.4%	5,349,968	10.1%	6,341,526	12.0%	4,358,925	8.3%	1,000,426	1.9%
1991-92	32,560,507	60.3%	327,459	0.6%	3,795,348	7.0%	5,547,518	10.3%	6,123,243	11.3%	4,594,325	8.5%	1,005,445	1.9%
1992-93	37,548,811	61.5%	340,205	0.6%	4,515,066	7.4%	6,077,085	9.9%	6,606,827	10.8%	4,913,909	8.0%	1,083,759	1.8%
1993-94	40,427,706	60.7%	833,255	1.3%	4,906,903	7.4%	7,006,997	10.5%	7,018,667	10.5%	5,105,742	7.7%	1,310,280	2.0%
1994-95	42,187,926	59.6%	962,347	1.4%	5,467,918	7.7%	7,430,372	10.5%	8,002,180	11.3%	5,272,143	7.4%	1,466,053	2.1%
1995-96	43,054,893	58.1%	1,126,350	1.5%	5,992,577	8.1%	8,160,270	11.0%	8,314,987	11.2%	5,891,346	7.9%	1,601,890	2.2%
1996-97	45,301,954	58.2%	1,323,486	1.7%	6,121,305	7.9%	8,263,633	10.6%	8,890,028	11.4%	6,188,773	8.0%	1,702,509	2.2%
1997-98	45,960,688	59.1%	439,669	0.6%	5,894,596	7.6%	8,492,437	10.9%	8,792,605	11.3%	6,797,749	8.7%	1,359,900	1.7%
Sub-total	$ 371,070,540	59.4%	$ 5,995,801	1.0%	$ 47,427,948	7.6%	$ 64,883,939	10.4%	$ 72,873,540	11.7%	$ 50,901,078	8.1%	$ 11,689,887	1.9%
Community Colleges														
1988-89	$ 49,692,951	54.8%	$ 710,316	0.8%	$ 7,184,945	7.9%	$ 10,518,636	11.6%	$ 12,341,148	13.6%	$ 9,630,033	10.6%	$ 598,849	0.7%
1989-90	55,495,905	55.4%	971,507	1.0%	7,746,958	7.7%	11,499,611	11.5%	13,393,956	13.4%	10,400,757	10.4%	746,153	0.7%
1990-91	61,363,378	56.3%	1,352,399	1.2%	8,390,067	7.7%	12,504,328	11.5%	13,050,214	12.0%	11,218,241	10.3%	1,070,107	1.0%
1991-92	61,870,134	56.5%	1,014,072	0.9%	8,140,544	7.4%	13,034,060	11.9%	13,233,282	12.1%	10,998,965	10.0%	1,259,458	1.1%
1992-93	70,888,872	57.6%	853,652	0.7%	9,833,096	8.0%	14,171,146	11.5%	14,422,398	11.7%	11,616,261	9.4%	1,273,099	1.0%
1993-94	77,928,711	56.3%	1,037,890	0.7%	12,133,307	8.8%	16,551,366	12.0%	16,414,199	11.9%	12,812,262	9.3%	1,597,410	1.2%
1994-95	82,150,842	55.1%	1,092,555	0.7%	14,042,365	9.4%	16,893,672	11.3%	18,965,646	12.7%	14,185,844	9.5%	1,677,624	1.1%
1995-96	83,069,888	54.4%	1,168,252	0.8%	13,686,008	9.0%	18,040,978	11.8%	19,791,579	13.0%	14,883,146	9.8%	1,977,543	1.3%
1996-97	86,082,833	54.4%	1,249,126	0.8%	13,592,252	8.6%	18,480,312	11.7%	20,893,130	13.2%	16,166,797	10.2%	1,857,655	1.2%
1997-98	88,302,079	55.2%	1,381,396	0.9%	13,178,340	8.2%	19,061,858	11.9%	21,090,957	13.2%	15,328,304	9.6%	1,720,020	1.1%
Sub-total	$ 716,843,593	55.5%	$ 10,831,165	0.8%	$ 107,927,882	8.4%	$ 150,756,967	11.7%	$ 163,596,509	12.7%	$ 127,240,610	9.9%	$ 13,777,918	1.1%
Total	$ 1,087,914,133	56.8%	$ 16,826,966	0.9%	$ 155,355,830	8.1%	$ 215,639,906	11.3%	$ 236,470,049	12.3%	$ 178,141,688	9.3%	$ 25,467,805	1.3%

percentage point more in the institutional support function. There was little change in the apportionment to the institutional support function by the community colleges during the study period; however, the technical institutes had an impressive decline in this apportionment of 3.1 percentage points, from 14.4% in 1988-89 to 11.3% in 1997-98.

Question 6 - Comparison of the Percentage of Budget Allocations Between Colleges with Moderate and with High FTE Enrollment Growth: Table 10 displays FTE growth from 1988-89 through 1997-98 by institution sorted in ascending order by rate of increase. Seven institutions had FTE growth rates of between 18% and 44% and were classified in the moderate-growth category. Seven institutions with enrollment growth rates from 57% to 156% were classified in the high-growth range. Table 11 depicts functional expenditure patterns between institutions classified as moderate-growth and those classified as high-growth over the research period. Over the ten-year span, the high-growth institutions averaged expending 57.3% in the instruction function, as compared with 56.4% for the moderate-growth group. The moderate-growth institutions showed a 1 percentage point decline in

Table 10

Fall Term FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98
Sorted in Ascending Order by % Growth

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	% Change 89 to 98	# Change 89 to 98
Moderate Growth												
STIM	3,950	4,353	4,526	5,110	5,273	5,378	5,227	5,022	4,900	4,660	18%	710
SSCC	2,588	2,845	2,946	4,068	4,482	4,567	4,189	3,998	3,740	3,193	23%	605
CISCC	1,798	1,860	2,052	2,137	2,234	2,151	1,929	2,204	2,111	2,376	32%	578
RSCC	2,663	3,044	3,376	3,589	3,848	3,713	3,614	3,591	3,688	3,720	40%	1,057
JSCC	1,663	1,850	2,035	2,159	2,188	2,143	2,088	2,155	2,223	2,328	40%	665
CSTCC	3,710	4,243	4,660	5,107	5,369	5,214	5,144	4,982	5,427	5,227	41%	1,517
NSTI	2,335	2,436	2,632	2,743	2,710	2,602	2,749	2,778	3,112	3,357	44%	1,022
Sub-total	18,707	20,631	22,227	24,913	26,104	25,768	24,940	24,730	25,201	24,861	33%	6,154
High Growth												
DSCC	976	1,114	1,230	1,357	1,289	1,357	1,380	1,373	1,531	1,533	57%	557
MSCC	1,438	1,574	1,794	2,013	2,150	2,117	2,133	2,077	2,116	2,287	59%	849
WSCC	2,276	2,636	2,934	3,357	3,542	3,520	3,602	3,507	3,731	3,807	67%	1,531
CoSCC	1,606	1,821	2,045	2,177	2,361	2,255	2,331	2,501	2,639	2,820	76%	1,214
VSCC	2,110	2,246	2,585	3,046	3,369	3,611	3,783	3,904	4,129	4,236	101%	2,126
NSTCC	1,092	1,399	1,804	2,058	2,222	2,288	2,372	2,314	2,459	2,422	122%	1,330
PSTCC	2,038	3,145	4,022	4,818	5,098	4,941	4,866	4,768	5,003	5,217	156%	3,179
Sub-total	11,536	13,935	16,414	18,826	20,031	20,089	20,467	20,444	21,608	22,322	93%	10,786
Total	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183	56%	16,940

Table 11

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
1988-89	$ 46,106,080	56.5%	$ 577,982	0.7%	$ 6,641,236	8.1%	$ 8,868,362	10.9%	$ 10,903,417	13.4%	$ 7,637,014	9.4%	$ 808,129	1.0%
1989-90	52,066,204	57.0%	766,444	0.8%	7,101,700	7.8%	9,803,881	10.7%	11,901,864	13.0%	8,644,310	9.5%	1,001,057	1.1%
1990-91	55,925,713	57.2%	1,156,673	1.2%	7,858,070	8.0%	10,757,636	11.0%	11,254,356	11.5%	9,259,896	9.5%	1,526,392	1.6%
1991-92	57,124,040	57.7%	1,027,619	1.0%	7,484,719	7.6%	11,393,110	11.5%	11,298,436	11.4%	9,044,955	9.1%	1,661,187	1.7%
1992-93	63,277,451	58.4%	828,201	0.8%	8,801,203	8.1%	12,103,010	11.2%	12,197,808	11.3%	9,517,257	8.8%	1,647,364	1.5%
1993-94	68,788,971	57.3%	938,915	0.8%	10,009,870	8.3%	13,912,637	11.6%	13,766,286	11.5%	10,569,622	8.8%	2,104,245	1.8%
1994-95	70,360,613	55.8%	956,862	0.8%	11,445,137	9.1%	13,739,190	10.9%	15,863,065	12.6%	11,556,153	9.2%	2,230,594	1.8%
1995-96	71,214,194	54.9%	989,640	0.8%	11,514,128	8.9%	15,012,509	11.6%	16,558,454	12.8%	11,981,390	9.2%	2,552,963	2.0%
1996-97	73,585,274	54.9%	951,376	0.7%	11,426,300	8.5%	15,181,047	11.3%	17,623,170	13.1%	12,816,010	9.6%	2,498,421	1.9%
1997-98	74,199,499	55.5%	892,478	0.7%	10,867,322	8.1%	15,152,584	11.3%	17,629,560	13.2%	12,911,967	9.7%	1,962,454	1.5%
Sub-total	$ 632,648,039	56.4%	$ 9,086,190	0.8%	$ 93,149,685	8.3%	$ 125,923,966	11.2%	$ 138,996,416	12.4%	$ 103,938,574	9.3%	$ 17,992,806	1.6%
High Growth														
1988-89	$ 28,252,338	54.9%	$ 215,026	0.4%	$ 3,964,136	7.7%	$ 5,603,651	10.9%	$ 7,509,366	14.6%	$ 5,555,673	10.8%	$ 321,932	0.6%
1989-90	31,320,976	55.3%	454,239	0.8%	4,051,239	7.1%	6,298,012	11.1%	8,203,934	14.5%	5,971,959	10.5%	373,509	0.7%
1990-91	36,908,978	57.7%	506,888	0.8%	4,439,824	6.9%	7,096,660	11.1%	8,137,384	12.7%	6,317,270	9.9%	544,141	0.9%
1991-92	37,306,601	57.9%	313,912	0.5%	4,451,173	6.9%	7,188,468	11.2%	8,058,089	12.5%	6,548,335	10.2%	603,716	0.9%
1992-93	45,160,232	59.6%	365,656	0.5%	5,546,959	7.3%	8,145,221	10.7%	8,831,417	11.7%	7,012,913	9.3%	709,494	0.9%
1993-94	49,565,446	58.3%	932,230	1.1%	7,030,340	8.3%	9,645,726	11.3%	9,666,580	11.4%	7,348,382	8.6%	803,445	0.9%
1994-95	53,978,155	57.6%	1,098,040	1.2%	8,065,146	8.6%	10,584,854	11.3%	11,104,761	11.9%	7,901,834	8.4%	913,083	1.0%
1995-96	54,910,587	56.6%	1,304,962	1.3%	8,164,457	8.4%	11,188,739	11.5%	11,548,112	11.9%	8,793,102	9.1%	1,026,470	1.1%
1996-97	57,799,513	56.6%	1,621,236	1.6%	8,287,257	8.1%	11,562,898	11.3%	12,159,988	11.9%	9,539,560	9.3%	1,061,743	1.0%
1997-98	60,063,268	57.1%	928,587	0.9%	8,205,614	7.8%	12,401,711	11.8%	12,254,002	11.6%	10,214,066	9.7%	1,117,466	1.1%
Sub-total	$ 455,266,094	57.3%	$ 7,740,776	1.0%	$ 62,206,145	7.8%	$ 89,715,940	11.3%	$ 97,473,633	12.3%	$ 75,203,114	9.5%	$ 7,474,999	0.9%
Total	$ 1,087,914,133	56.8%	$ 16,826,966	0.9%	$ 155,355,830	8.1%	$ 215,639,906	11.2%	$ 236,470,049	12.3%	$ 179,141,688	9.3%	$ 25,467,805	1.3%

PROOF							
1988-89	74,358,418	793,008	10,605,372	14,472,013	18,412,783	13,192,687	1,130,061
1989-90	83,387,180	1,220,683	11,152,939	16,101,893	20,105,798	14,616,269	1,374,566
1990-91	92,834,691	1,663,561	12,297,894	17,854,296	19,391,740	15,577,166	2,070,533
1991-92	94,430,641	1,341,531	11,935,892	18,581,578	19,356,525	15,593,290	2,264,903
1992-93	108,437,683	1,193,857	14,348,162	20,248,231	21,029,225	16,530,170	2,356,858
1993-94	118,354,417	1,871,145	17,040,210	23,558,363	23,432,866	17,918,004	2,907,690
1994-95	124,338,768	2,054,902	19,510,283	24,324,044	26,967,826	19,457,987	3,143,677
1995-96	126,124,781	2,294,602	19,678,585	26,201,248	28,106,566	20,774,492	3,579,433
1996-97	131,384,787	2,572,612	19,713,557	26,743,945	29,783,158	22,355,570	3,560,164
1997-98	134,262,767	1,821,065	19,072,936	27,554,295	29,883,562	23,126,053	3,079,920

the proportion of allocation to instruction over the study period and the high-growth institutions had a 2 percentage point increase. Both categories expended approximately the same proportion in institutional support. The moderate-growth category did expend 0.7% more for scholarships than did the high-growth institutions. Expenditure patterns in the public service, academic support, and student services functions were generally consistent over the period.

Question 7 - Apportionment by Functional Area of the Incremental E&G Budget: The incremental change was computed by subtracting amounts in the base year from amounts in the final year of the study. The changes or incremental amounts were analyzed to determine if the additional (incremental) monies were expended in the same proportion as were the total budgets. An increased percentage of resource allocation to a function (the incremental change) indicates a higher priority for that area over the time period under examination. The apportionment by functional area of the unrestricted E&G budget and the incremental dollar change between fiscal years 1988-89 and 1997-98 was generally consistent, with three exceptions. The percentage of the incremental budget expended for student services increased by 1.2 percentage points over the average expenditure for the ten-year period in this function. The percentage of the incremental change expended for scholarships increased by 0.5 of a percentage point and there was a 1.5 percentage point reduction in the institutional support function as compared with the functional averages. There were no perceptible changes in the other functional categories. There was only a (0.2%) change in instruction and a (0.1%) change in academic support. The O&M function had a 0.1 percentage point increase. The expenditure patterns relative to the additional resources were consistent with the average percentage expenditures by function during the study period with only the three referenced exceptions. A recapitulation of these data is displayed in Table 12.

Question 8 - Comparison of the E&G Functional Budget Allocations Between the TBR Community Colleges and National Median Data per the NACUBO Survey and the IPEDS Survey: Table 13 depicts the relationship in the percentage of the E&G functional budget allocations between the 14 TBR community colleges and the median data for community colleges in accordance with the NACUBO national survey for the 1993-94 and 1994-95 fiscal years. The NACUBO data excludes federal Pell Grants and other restricted

Table 12

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
TBR Community Colleges
Comparison of the Incremental Dollar Change Between Fiscal Years 1988-89 and 1997-98

Year	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	O & M	% Dist.	Scholarships & Fellowships	% Dist.
1988-89	$ 74,356,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%
1989-90	83,387,180	56.4%	1,220,683	0.8%	11,152,939	7.5%	16,101,893	10.9%	20,105,798	13.6%	14,616,269	9.9%	1,374,566	0.9%
1990-91	92,834,691	57.4%	1,663,561	1.0%	12,297,894	7.6%	17,854,296	11.0%	19,391,740	12.0%	15,577,166	9.6%	2,070,533	1.3%
1991-92	94,430,641	57.8%	1,341,531	0.8%	11,935,892	7.3%	18,581,578	11.4%	19,356,525	11.8%	15,593,290	9.5%	2,264,903	1.4%
1992-93	108,437,683	58.9%	1,193,857	0.6%	14,348,162	7.8%	20,248,231	11.0%	21,029,225	11.4%	16,530,170	9.0%	2,356,858	1.3%
1993-94	118,354,417	57.7%	1,871,145	0.9%	17,040,210	8.3%	23,558,363	11.5%	23,432,866	11.4%	17,918,004	8.7%	2,907,690	1.4%
1994-95	124,338,768	56.6%	2,054,902	0.9%	19,510,283	8.9%	24,324,044	11.1%	26,967,826	12.3%	19,457,987	8.9%	3,143,677	1.4%
1995-96	126,124,781	55.6%	2,294,602	1.0%	19,678,585	8.7%	26,201,248	11.6%	28,106,566	12.4%	20,774,492	9.2%	3,579,433	1.6%
1996-97	131,384,787	55.6%	2,572,612	1.1%	19,713,557	8.3%	26,743,945	11.3%	29,783,158	12.6%	22,355,570	9.5%	3,560,164	1.5%
1997-98	134,262,767	56.2%	1,821,065	0.8%	19,072,936	8.0%	27,554,295	11.5%	29,883,562	12.5%	23,126,053	9.7%	3,079,920	1.3%
Total	$ 1,087,914,133	56.8%	$ 16,826,966	0.9%	$ 155,355,830	8.1%	$ 215,639,906	11.2%	$ 236,470,049	12.3%	$ 179,141,688	9.3%	$ 25,467,805	1.3%
Allocation of the Incremental Dollar Change Between Fiscal Years 1988-89 and 1997-98														
	$ 59,904,349	56.6%	$ 1,028,057	1.0%	$ 8,467,564	8.0%	$ 13,082,282	12.4%	$ 11,470,779	10.8%	$ 9,933,366	9.4%	$ 1,949,859	1.8%

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	Total	
$	132,964,342	100.0%
	147,959,328	100.0%
	161,689,881	100.0%
	163,504,360	100.0%
	184,144,186	100.0%
	205,082,695	100.0%
	219,797,487	100.0%
	226,759,707	100.0%
	236,113,793	100.0%
	238,800,598	100.0%
$	1,916,816,377	100.0%
$	105,836,256	100.0%

Table 13

Comparison of Educational and General Percentage Budget Allocations by Function Between TBR Community Colleges and the NACUBO Median Survey Data for the 1993-94 and 1994-95 Fiscal Years

	TBR	NACUBO
1993-94 Fiscal Year		
Instruction (includes Public Service)	59%	51%
Academic Support	8%	8%
Student Services	12%	10%
Institutional Support	11%	15%
Operation and Maintenance of Plant	9%	10%
1994-95 Fiscal Year		
Instruction (includes Public Service)	58%	49%
Academic Support	9%	8%
Student Services	11%	10%
Institutional Support	12%	15%
Operation and Maintenance of Plant	9%	10%

Note: National Association of College and University Business Officers (NACUBO) scholarship expenditures. This exclusion makes the NACUBO data more comparable with the unrestricted budgets of the Tennessee community colleges. The TBR colleges expended a significantly higher percentage of their budgets in the instruction and public service functions versus the national average. The TBR colleges expended 8% and 9% more than the national community college average on this function for the two years, respectively. The Tennessee institutions also allocated a significantly smaller percentage of their budgets for administrative support services via the institutional support function by the amounts of 4% and 5% in each of the two years. The Tennessee community colleges, however, expended 1% less than the national average in each of the two years for maintenance of the physical plant.

Table 14 presents a comparison of the functional budget allocations between the TBR community colleges and community colleges with comparable budgets via data obtained from the Integrated Postsecondary Education Data System (IPEDS) survey for the 1996-97 fiscal year. The IPEDS data included both unrestricted and restricted expenditures for all seven of the E&G functions. The IPEDS data was compiled from 384 colleges across the nation that had total E&G expenditures between $11.9 million and $33.4 million, which is the

Table 14

Comparison of Educational and General Percentage Budget Allocations by Function Between TBR Community Colleges and the IPEDS Survey Data for the 1996-97 Fiscal Year
Expenditures Include Unrestricted and Restricted Funds

1996-97 Fiscal Year	TBR	IPEDS
Instruction	47%	44%
Public Service	8%	3%
Academic Support	7%	8%
Student Services	9%	10%
Institutional Support	10%	14%
Operation and Maintenance of Plant	7%	9%
Scholarships	12%	12%

Note: Integrated Postsecondary Education Data System (IPEDS) expenditure range for the TBR colleges for the 1996-97 fiscal year. Since the IPEDS data includes Pell Grants and restricted scholarship expenditures, the percentage allocation to the scholarships function is significantly larger than what is reported in the other tables in this research document. The average percentage allocation to the scholarships function was 12% for all institutions reviewed, including the community colleges in Tennessee. Nevertheless, this table reflects that the TBR institutions allocated 3% more to instruction and 5% more to the public service functions than did the institutions with comparable budget levels. The Tennessee institutions also allocated 4% less to institutional support than did the other colleges (10% versus 14%). The TBR community colleges expended 1% less in student services and 2% less in the maintenance functions than did the other colleges included in the analysis.

Personnel and FTE Enrollment Analysis

Question 9 - Changes in the Ratio of Personnel to FTE Enrollment: As could be expected with general-fund state appropriations declining as a percentage of total E&G revenue, there was a corresponding increase in the ratio of FTE students to faculty and other staff during the study period. Tables 15, 16, 17, and 18 show the ratio of students to faculty, administrative/professional non-faculty, clerical/support staff, and total personnel. From 1988-89 to 1997-98, the ratio of FTE students to faculty increased from 26.8 to 29.3 for an approximate 10% change. The ratio for professional/administrative staff increased from 54.4 to 63.0 or a 16% change. For clerical/support staff the increase was from 28.6 to 36.5 or a 28% increase. The ratio of students to total personnel increased from 11.0 to 12.9, for an average increase of 17%.

Student Fees Analysis

Question 10 - Rate of Increase in Student Fees Compared to the CPI Rate Change: From fiscal year 1988-89 to 1997-98, student fees increased by 51.7% from $716 to $1,087. During this same period, the CPI rate of increase was 35.7%. The percentage change in student fees exceeded the rate of increase in the CPI by 16 percentage points. These data are displayed in Table 19.

Revenue Analysis

Question 11 - Increase in State General-Fund Appropriation Compared to Inflation as Measured by the CPI: Table 20 reflects the change in state appropriation over the

Table 15

Number of Faculty
Filled Positions
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
CSTCC	119	137	139	141	153	161	156	165	161	162
CISCC	64	65	72	71	71	73	77	78	79	80
CoSCC	67	70	79	79	83	87	89	93	94	97
DSCC	43	44	45	45	44	45	45	47	47	50
JSCC	74	74	81	83	85	86	90	95	98	96
MSCC	50	54	58	59	68	73	74	78	79	78
NSTI	86	93	92	89	95	98	93	96	105	108
NSTCC	42	45	61	61	68	82	84	89	93	83
PSTCC	77	86	116	126	149	151	162	168	169	169
RSCC	89	107	120	124	131	136	137	136	141	143
SSCC	112	111	106	117	122	129	137	136	134	130
STIM	148	160	160	160	164	166	162	170	171	175
VSCC	73	77	91	90	96	109	110	113	122	125
WSCC	83	88	96	92	110	118	121	120	122	116
Total	1,127	1,211	1,316	1,337	1,439	1,514	1,537	1,584	1,615	1,612
FTE	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183
Ratio: Students to Faculty	26.8	28.5	29.4	32.7	32.1	30.3	29.5	28.5	29.0	29.3

40%
43%

423,754 16,940

Table 16

Number of Administrative/Professional Non-faculty Filled Positions
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
CSTCC	56	61	63	65	71	92	98	100	99	93
CISCC	39	43	43	38	38	41	38	40	39	41
CoSCC	39	43	44	43	42	45	48	48	49	49
DSCC	24	27	30	27	25	28	29	27	27	28
JSCC	22	23	27	29	31	30	31	33	33	35
MSCC	26	30	29	28	26	26	36	36	36	36
NSTI	47	44	44	43	40	39	40	44	41	42
NSTCC	30	28	28	28	28	31	33	35	38	42
PSTCC	36	39	42	46	60	60	66	68	70	63
RSCC	44	50	55	50	48	57	60	61	58	57
SSCC	48	54	54	52	57	67	73	83	85	63
STIM	66	68	68	69	71	73	74	74	76	72
VSCC	37	42	36	36	40	43	51	56	64	65
WSCC	42	42	43	45	49	55	55	63	59	63
Total	556	594	606	599	626	687	732	768	774	749
FTE	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183
Ratio: Students to Admin Staff	54.4	58.2	63.8	73.0	73.7	66.7	62.0	58.8	60.5	63.0

Table 17

Number of Clerical/Supporting Staff
Filled Positions
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
CSTCC	82	95	108	105	105	148	149	150	152	153
ClSCC	69	67	70	65	67	66	70	67	68	67
CoSCC	56	58	61	62	59	62	63	60	63	62
DSCC	40	40	45	43	42	42	45	45	47	43
JSCC	73	75	76	76	78	80	85	86	85	80
MSCC	56	55	57	58	58	65	61	63	62	61
NSTI	81	87	84	82	73	78	74	76	76	76
NSTCC	46	48	54	44	47	56	61	68	70	80
PSTCC	61	63	78	73	95	105	109	107	124	116
RSCC	93	107	107	100	108	110	110	112	111	106
SSCC	132	130	135	122	127	130	148	155	141	110
STIM	109	111	113	106	106	118	115	116	120	114
VSCC	68	69	69	71	70	76	85	89	87	100
WSCC	93	96	100	96	102	105	108	109	113	123
Total	1,059	1,101	1,157	1,103	1,137	1,241	1,283	1,303	1,319	1,291
FTE	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183
Ratio: Students to Clerical	28.6	31.4	33.4	39.7	40.6	37.0	35.4	34.7	35.5	36.5

Table 18

Number of Personnel -- All Classifications
Filled Positions
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Employee Category	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Faculty	1,127	1,211	1,316	1,337	1,439	1,514	1,537	1,584	1,615	1,612
Admin	556	594	606	599	626	687	732	768	774	749
Clerical	1,059	1,101	1,157	1,103	1,137	1,241	1,283	1,303	1,319	1,291
Total	2,742	2,906	3,079	3,039	3,202	3,442	3,552	3,655	3,708	3,652
FTE	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183
Ratio: Students to Total Staff	11.0	11.9	12.5	14.4	14.4	13.3	12.8	12.4	12.6	12.9

TOTAL
14,292
6,691
11,994
32,977

Table 19

Student Fee Rates Compared with CPI Rate Increases
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Year	Fee Rate	% Change	CPI % Change		Average CPI*
1988-89	$ 716	5.1%	4.4%	1988	118.3
1989-90	774	8.1%	4.6%	1997	160.5
1990-91	840	8.5%	6.1%		
1991-92	840	0.0%	3.1%		
1992-93	900	7.1%	2.9%		
1993-94	928	3.1%	2.7%		
1994-95	966	4.1%	2.7%		
1995-96	994	2.9%	2.5%		
1996-97	1,024	3.0%	3.3%		
1997-98	1,086	6.1%	2.3%		
Cumulative Change		51.7%	35.7%		

The % change in the fee rate exceeds the rate of increase in the CPI by 16%.
* CPI for 1982-84 = 100.

Table 20

Comparison of State Appropriations
Current Dollars Versus Constant 1988-89 Dollars
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Year	State Appropriation	% Change	Constant Dollar	% Change	CPI
1988-89	$ 99,531,581		$ 99,531,581		121.1
1989-90	104,359,940	4.9%	99,277,209	-0.3%	127.3
1990-91	110,403,500	5.8%	98,163,464	-1.1%	136.2
1991-92	107,202,800	-2.9%	93,870,275	-4.4%	138.3
1992-93	127,816,800	19.2%	108,698,135	15.8%	142.4
1993-94	141,437,600	10.7%	116,995,173	7.6%	146.4
1994-95	154,412,300	9.2%	124,413,370	6.3%	150.3
1995-96	158,315,200	2.5%	122,192,293	-1.8%	156.9
1996-97	160,992,200	1.7%	122,849,120	0.5%	158.7
1997-98	162,691,000	1.1%	121,766,873	-0.9%	161.8
Cumulative % Change					
1988-89 to 1997-98		63.5%		22.3%	

total dollar increase of approximately $63.2 million. The increase in total state appropriations, adjusted for inflation and measured in constant dollars, was only 22.3%, or a total dollar increase of approximately $22.2 million. The 22% increase in constant dollars is considerably less than the 56% increase in FTE enrollment.

Question 12 - Changes in the Four Major Revenue Sources: Table 21 is a recapitulation of the four major revenue sources from 1988-89 through 1997-98 in current and constant dollars. In constant dollars, the net increase in student fees was approximately $25.2 million or an 87% increase. This compares with a current dollar increase of 150%. Table 22 depicts the percentage distribution changes in the major revenue sources from 1988-89 to 1997-98. State general-fund appropriations for the 14 public community colleges in Tennessee declined as a percent of total E&G revenue from 73% in 1988-89 to 66% in 1997-98. This decline was offset by a commensurate increase in student fees, from 21% to 30% of total expenditures. There was no change in the relative position of sales and services of educational departments during the study period; there was, however, a 2 percentage point decrease in other sources of revenue, which includes items such as private gifts and interest income. A

SUMMARY OF CURRENT FUND REVENUES
TBR COMMUNITY COLLEGES
FISCAL YEAR 1997-98

	Tuition & Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 8,911,538	18,588,500	321,359	523,754	$ 28,345,151
CISCC	$ 2,978,394	7,976,800	117,071	328,720	$ 11,400,985
CoSCC	$ 4,047,071	9,068,700	147,511	275,077	$ 13,538,359
DSCC	$ 2,097,495	5,124,900	130,102	277,119	$ 7,629,616
JSCC	$ 3,520,810	8,343,000	114,238	611,127	$ 12,589,175
MSCC	$ 3,233,408	7,156,300	89,154	285,651	$ 10,764,513
NSTI	$ 5,454,995	9,864,300	-	562,208	$ 15,881,503
NSTCC	$ 3,493,594	8,082,000	-	775,337	$ 12,350,931
PSTCC	$ 8,631,237	15,363,800	-	569,348	$ 24,564,385
RSCC	$ 5,516,947	13,440,600	108,718	887,796	$ 19,954,061
SSCC	$ 4,747,385	15,508,900	354,556	445,997	$ 21,056,838
STIM	$ 7,984,716	17,898,200	-	1,349,310	$ 27,232,226
VSCC	$ 6,319,093	13,142,700	114,404	246,196	$ 19,822,393
WSCC	$ 5,351,162	13,132,300	414,213	894,097	$ 19,791,772
TOTAL	$ 72,287,845	162,691,000	1,911,326	8,031,737	$ 244,921,908
% Distribution	30%	66%	1%	3%	100%

Table 22

Percentage Distribution of Educational and General Revenue Sources
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98

Year	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
1989	21%	73%	1%	5%	100%
1990	24%	70%	1%	5%	100%
1991	27%	67%	1%	5%	100%
1992	31%	64%	1%	4%	100%
1993	29%	67%	1%	3%	100%
1994	28%	68%	1%	3%	100%
1995	27%	69%	1%	3%	100%
1996	27%	69%	1%	3%	100%
1997	28%	68%	1%	4%	100%
1998	30%	66%	1%	3%	100%

line graph is presented in Figure 3 to display the revenue patterns over the study period.

Chapter 5 presents conclusions and a discussion of the data included in this chapter. It also contains recommendations for further consideration and study.

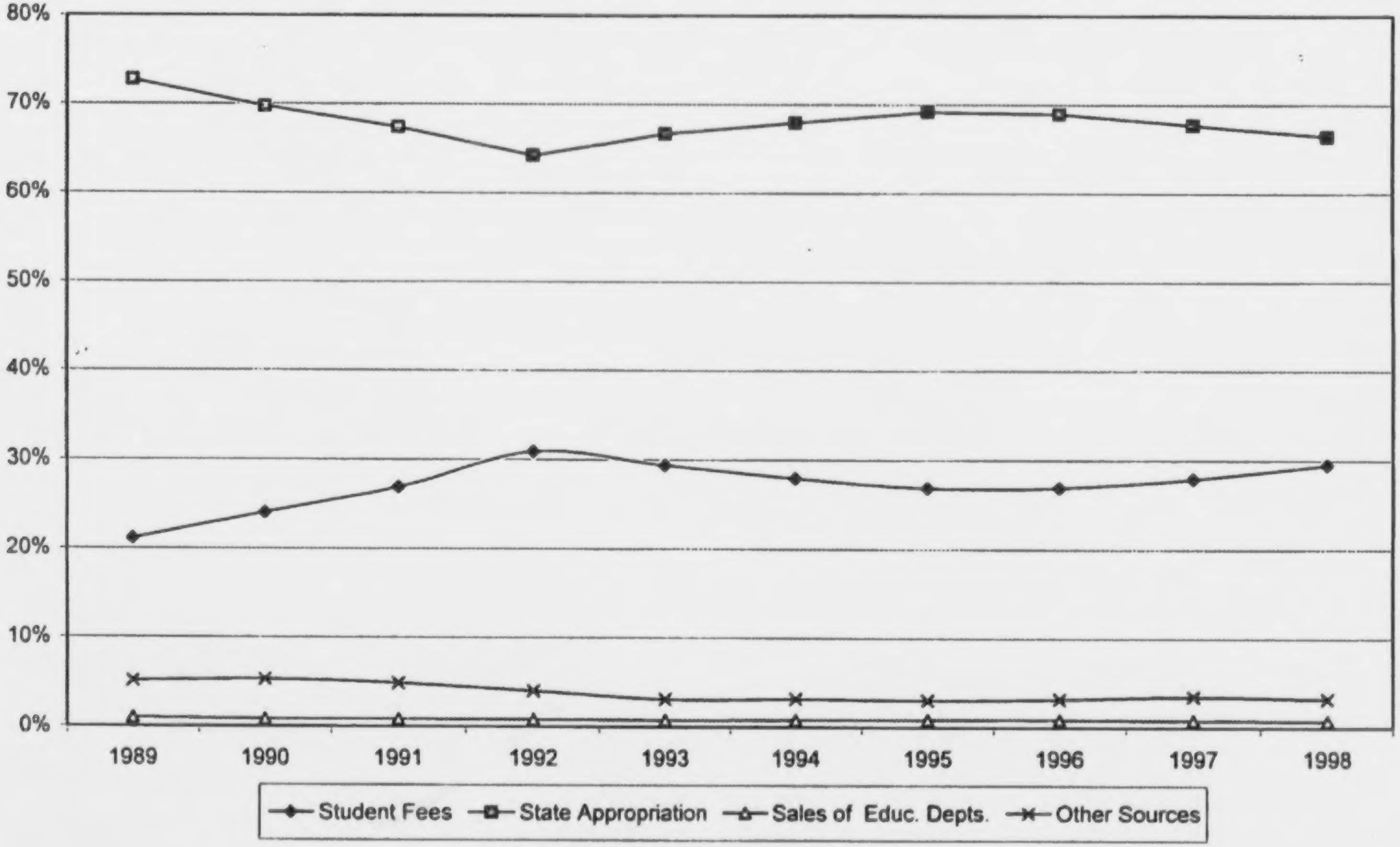

Figure 3. Unrestricted Current Fund Revenue Trends, TBR Community Colleges, Fiscal Years 1988-89 Through 1997-98.

CHAPTER 5

CONCLUSIONS AND RECOMMENDATIONS

The purpose of this study was to determine how public two-year colleges in Tennessee internally budgeted and expended their unrestricted E&G funds for a ten-year period. Chapter 4 reported the results of the data analysis relative to the internal expenditure patterns in the unrestricted E&G budget for the public community colleges in Tennessee from fiscal years 1988-89 through 1997-98. It also reported the results of staffing patterns relative to FTE enrollment and changes in revenue patterns, and it examined student fee increases. This chapter provides the conclusions derived from the data analysis addressed in Chapter 4. Finally, it presents recommendations that might be considered by community college leaders to help assuage concerns expressed by public policymakers regarding the escalating cost of attending college and the accountability of public higher education. Recommendations for future study are presented in conclusion of this research project.

Conclusions

Conclusion One: Public community colleges in Tennessee expended a slightly larger percentage of their budget for direct instruction which includes the functions of instruction, public service, and academic support, in fiscal year 1997-98 than they expended in 1988-89 (65% versus 64.5%). This is significant considering the fact that state general-fund appropriation decreased in proportion to total resources received during the study period. The two-year institutions were able to generate a slight increase in instructional related expenditures, in part, because they apportioned a lesser percentage of their budget for general administrative support services at the end of the period reviewed. The allocation to the institutional support category decreased by 1.3 percentage points (13.8% to 12.5%) over the study period. It is important to note, however, that this allocation was approximately 11.5% during the early 1990s, prior to deterioration in the level of state appropriation provided to higher education in Tennessee. During the last three fiscal years of the study, the total state appropriation for the community colleges increased on average 1.8 percentage points per year in terms of current dollars. The average change in constant dollars was a decrease of 0.01 percentage points per year. There was a slight increase in the percentage of the budget allocated to the functions of student services and scholarships. The allocation for operation and maintenance of physical plant remained relatively constant. These expenditure patterns indicate that the community colleges were operating more efficiently at the end of the study period in terms of the allocation of financial resources. The educational priorities emphasized instruction, student scholarships, and student services.

Conclusion Two: Institutional size had some bearing on the percentage of funds allocated for direct instructional support. The small institutions expended 60.7% at the beginning of the period and 62.9% at the end of the study period for direct instruction. The medium-sized institutions expended 63.4% and 63.5% at the beginning and end of the period, respectively. The large institutions apportioned 68.1% in fiscal year 1988-89 and 67.6% in fiscal year 1997-98. The medium-sized institutions actually had a larger expenditure per FTE student, although not significantly larger, than did the small and large institutions. One possibility for this difference may be that the state appropriation was slightly more per FTE for the medium-sized institutions than it was for the other two classifications. Since a major portion of the appropriation is based on student enrollment, and since there is an enrollment range for which funding does not change, it is possible that the larger colleges were at the top of their range and did not receive an incremental adjustment in appropriation commensurate with the medium-sized institutions. Another reason for this slight difference is that the increase in state appropriation lags one year behind actual enrollment. Consequently, if the large institutions were experiencing a more rapid enrollment increase, their adjustment in state appropriation would occur in a year or years succeeding the enrollment increase. Also, since the decade of the 1990s was not favorable regarding increases in state appropriations, institutions with steady enrollment increases had to manage their budgets in some manner other than with incremental increases in state funds.

The reasons are less certain as to why the small institutions expended less per FTE than did the medium or large colleges. This difference in per-FTE expenditures can probably be attributed to the funding formula and the organizational support structures. A multiplicity of factors such as appropriation for facilities square footage, rent appropriated for off-campus facilities, and the amount of student fees generated relative to average class size could result in some minor differences in per-FTE expenditures. The larger institutions may have had higher class size averages which would in turn generate more net revenue from student fees and, consequently, the capacity to expend slightly more per student. Additional study may be needed to determine why there are differences in FTE expenditures for institutions of different size.

Conclusion Three: The research data clearly indicate that the four original technical institutes expended a larger portion of their budgets for direct instruction than did the ten community colleges. Since the appropriations formula has lower student-faculty ratios for technology programs than for general academic programs, the technical institutes likely received more funding per FTE than did the community colleges. As an example, the current average funding ratio for most technical education programs is one faculty per 18.9 FTE, and one faculty per 21 FTE for humanities and biological sciences. These differences in ratios would generate more funding per student for the technical institutes through the funding formula. The community colleges probably had a higher percentage of faculty and professional staff with the doctorate to accommodate proportionately more students in university parallel/transfer curriculums, but this does not mean they had a higher average salary base for faculty. Faculty in the technical institutes have specific certifications and technical skills that may require salaries equal to or greater than faculty members with doctorates in humanities or social sciences, due to the law of supply and demand. Also to be considered is the fact that technical programs are more expensive to operate, in terms of expenditures for equipment and instructional materials, than are general education programs. The technical institutes averaged expending 1 percentage point less for general administrative support services than did the community colleges. The technical institutes expended more on student scholarships but less in the student services function than did the community colleges. Understood is the fact that with a higher percentage of the budget allocated to instruction, then only a smaller portion is available to be allocated to other functional categories.

Even though the technical institutes have older buildings on average than do the community colleges, they expended a smaller portion of their budgets in the O&M function. Since the funding formula designates a minimum expenditure level in this function, the only plausible explanation for the percentage allocation difference is that the community colleges have more square footage per FTE and/or rent more instructional facilities off-campus and, consequently, receive a higher percentage of appropriation designated for this function. It is unlikely that any of the two-year colleges expended significantly more than the designated appropriation in this function based on the fact that the formula has been funded at between only 82% and 94% for most of the 1990s. This would leave little discretion to expend funds beyond the level mandated for maintenance of the physical plant.

Conclusion Four: Expenditure patterns between the institutions classified as moderate-FTE enrollment growth and high enrollment growth were generally consistent over the study period. Both classifications averaged the same percentage of budget allocation for the institutional support category; however, the high-growth institutions allocated approximately 1.5 percentage points less for administrative services at the end of the period and the moderate-growth colleges expended only 0.2 of a percentage point less. The high-growth institutions also expended a larger portion of their budget for instruction at the end of the study period. These data suggest that there were some budgetary efficiencies associated with institutional size. Some of the efficiencies were likely necessitated by the declining level of state appropriation during the 1990s. This would mean that the high-growth institutions likely used a higher percentage of adjunct faculty to accommodate enrollment increases, and they were not able to afford the employment of additional support personnel in non-academic functions commensurate with the incremental enrollment growth. These budgetary efficiencies allowed the high-growth institutions to prioritize a larger percentage of their budgets for direct instructional support.

Conclusion Five: Apportionment of the incremental budget was generally consistent with the base allocations during the study period. This was of interest to determine if the priorities relative to additional resources over the ten-year period were consistent with priorities concerning allocation of the base budget. This question assumed that priorities could be measured in terms of how new or additional financial resources were allocated. Accordingly, the priorities appeared to be in terms of student scholarships and student services support at the expense of general administrative support services.

Conclusion Six: The TBR community colleges have a very favorable internal budget allocation pattern as compared with other two-year colleges across the nation for the three fiscal years reviewed. There was a significantly higher percentage of the TBR budget allocated for direct instruction as compared with national averages, 67% to 59% in 1993-94 and 67% to 57% in 1994-95 based on the NACUBO data. These data were less impressive when compared with the IPEDS survey, but still an impressive difference in favor of the Tennessee colleges at 62% versus 55% allocated for direct instruction. Also, there was an equally impressive dispersion in the allocation for administrative support services, with the TBR colleges expending 3 to 4 percentage points less in this category than did other colleges across the nation. These data support the fact that Tennessee's public community colleges are operating efficiently and are mission-sensitive regarding the internal allocations of their budget assuming efficiency is measured on the basis of an increased allocation of funds for instruction.

Conclusion Seven: It is difficult to make an inference regarding efficiency relative to FTE student and faculty/staff ratios. The fact that student-to-faculty, student-to-professional staff, and student-to-support staff ratios all increased during the study period may be attributed to a decline in the financial resource base, especially in regard to state support. An increase to 30 students per full-time faculty member as an average at the end of the study period represents a major concern. This is one trend that needs close examination and cannot continue without jeopardizing instructional quality. Students and their parents have every right to be concerned with escalating student fees, coupled with larger class-size averages or fewer classes taught by full-time faculty. A similar case can be made for student and professional/support staff ratios. Higher education institutions cannot provide the needed support services without appropriate staff to administer financial aid awards, provide counseling services, academic advising and placement services, and the myriad functions necessary to accommodate student needs.

Conclusion Eight: Numerous articles have been written expressing public concern relative to the cost of higher education and annual increases in student fees. In some sectors of the country, this public concern has been more of a public outcry pertaining to these costs. Students and their parents do not understand why college costs have outpaced the rate of inflation for at least two decades. During the ten-year period of this study, fee increases at TBR community colleges exceeded the rate of increase in inflation by 16 percentage points. However, this was less than the national average. In Tennessee, as in other states, student fee increases were necessary to offset a declining level of state support. During the 1988-89 fiscal year, state appropriations accounted for 73% of total E&G revenues, and student fees accounted for 21%. By the 1997-98 fiscal year, the ratios had changed to 66% and 30%, respectively. Thus, the effects of a 7 percentage point decrease in state appropriation were mitigated by a 9 percentage point increase in student charges. Community colleges do not have another ready source of revenue to make up for a shortfall in state appropriation other than from student fees.

The relative decline in state support occurred at a time in which enrollment increased by 56%. In current dollars, the state appropriation did increase by 64% over the ten-year period, but the real dollar increase, after allowing for inflation, was only 22%. Considering that state appropriation and student fees represent 94% to 96%

of the total revenue base for public community colleges in Tennessee, one can surmise that limited alternatives are currently available to subsidize a shortfall in public support other than with student payments. It becomes a matter of who pays, society in general or the individual user and direct recipient of educational services.

Conclusion Nine - Summary: Given the reduction in the relative level of state appropriation, it may be deduced that the TBR community colleges were operating more efficiently in 1997-98 than in 1988-89. The community colleges apportioned a larger percentage of their financial resources for instructional cost and less for administrative cost. They are serving 56% more full-time-equivalent students with fewer full-time faculty and staff per student. In comparison with national data, the financial trends relative to the Tennessee schools are favorable in terms of efficient operations if these operations are measured in terms of direct instructional resource allocation. Even though student fees constituted 30% of operating revenue in fiscal year 1997-98, this is still generally consistent with national norms. For the 1994-95 fiscal year, NACUBO data documents that the "median" college collected 24% of its operating revenue from student fees, as compared with 27% for the Tennessee colleges. Cohen (1993) observed that between 1977 and 1989, instructional expenditures decreased from 52% to 43% for community colleges. Halstead (1991) noted that the only universal trend in the analysis of higher education finance was a gradual increase in administrative costs. The public community colleges in Tennessee have demonstrated the ability to resist these national trends at a time in which public financial support has eroded. Even with the fee increases over the past ten years, the public community colleges in Tennessee charged $500 less per year for student fees in 1997-98 than the national average for public two-year colleges.

Recommendations

The following recommendations are offered based on analysis of the research data and the resulting conclusions:

Recommendation One: The TRB report card, introduced after the 1996-97 year, was very effective in promoting measures of demonstrated accountability for both community colleges and universities. A financial fact-sheet, in summary form, should be considered to support programmatic information presented in the report card. Public policymakers and the general public should be apprised as to the efficiency of Tennessee's public community colleges regarding the allocation of financial resources. Tennessee's financial data should be compared with national and the Southern Regional Education Board (SREB) data to demonstrate existing accountability standards and to emphasize the priority afforded instructional services in this state. Presentation of the internal allocation of budgeted expenditures, expenditures per FTE student, student to faculty and staff ratios, the rate of student fees, and revenue patterns should be made readily available to the public.

Recommendation Two: Consideration should be given to determine the best means for funding public higher education. This determination should consider past and present trends, and long-range prospects in terms of funding potential. Comparable financial data should be presented to legislators for the purpose of persuading these officials to strongly consider the cost benefits associated with increasing appropriations for higher education. Legislators must be reminded that student access and the quality of educational services can be increased with a commensurate improvement in financial public support if the colleges continue to exercise financial prudence as evidenced during the past decade.

Recommendation Three: Higher education leaders need to review and study financial data and remain cognizant of the need to make priority decisions to strengthen programs and services based on the availability of financial resources. There is an urgent need for sensitivity to the cost of student fees. The THEC, at its June 16, 1999 meeting, recommended that the TBR increase fees 8% for the 1999-2000 school year ("THEC," 1999). Charles Smith, TBR Chancellor, indicated he would recommend that the board increase fees by only 5 to 7% because there is a matter of credibility to be maintained. At the TBR meeting on June 25, 1999, the board voted to increase fees 8% at the University of Memphis and 6% at the system's 45 other schools (State board of regents approves tuition increase, 1999). Student fees should be increased only to the extent necessary to remain financially viable for the purpose of affording the highest quality of educational services.

Recommendation Four: The trend of an increasing student-to-faculty ratio should be reversed. It is incumbent that educational leaders find a way to employ more full-time faculty to accommodate current enrollment.

Recommendation Five: Higher education leaders should cultivate more partnerships with local business and industrial firms and private individuals that have sufficient financial resources to contribute to college endowment funds. Endowments for the support of instructional programs and student scholarships are likely to become increasingly important in the 21st century as competition for limited state resources continues.

Recommendations for Future Study

1. The recent report of the Council on Excellence in Higher Education in Tennessee noted that access was a major concern. According to the report, Tennessee has fewer college graduates in the workforce than do most other states. Further study should be made to determine the affects of a declining level of state support on student access. Does increasing student fees to offset reductions in the level of state support restrict student access? What socioeconomic levels are most impacted by increasing student fees? What are the state's long-range goals in terms of increasing the percentage of working adults who

have a post-secondary degree? Answers to these and similar questions need to be determined to be able to provide appropriate rationale to public policymakers to influence their decisions regarding funding.

2. Consideration of the value added by utilizing more full-time faculty to teach students needs further review. The issue of how student outcomes are impacted by using more full-time and fewer adjunct faculties needs close scrutiny.

3. We know that public institutions are being asked to solicit more donations from businesses and individuals on behalf of public education. What are the long-term effects of increasing these donations, and will this level of private support be expected to supplant public support? What will be the impact if increased funding comes from the private sector, and will such support allow public officials to increase allocations to other public agencies at the expense of higher education?

4. We have heard, all too often, that unfunded state and federal mandates place an undue burden on administrative cost for higher education. Additional study is needed to determine these impacts, and public policymakers need to be apprised of the real costs in

advance of adopting legislation, or they need to be persuaded to provide funding sufficient to comply adequately with the stipulated requirements.

5. The TBR staff should consider a study as to why FTE expenditures differed among institutions of different size. Is it possible that these differences were due to budgetary efficiencies or were they attributed to differences in the funding formula and its methodology? If these differences were due to the funding mechanism, should the formula be modified and, if so, how?

6. The TBR staff should consider studying why the technical institutes were able to allocate larger percentages of their budgets to instruction and smaller percentages to institutional support than did the community colleges. A review of average salary data for the 1997-98 fiscal year indicated that the community colleges had higher average faculty salaries of $900 and higher professional non-faculty staff salaries of $1,400 as compared with the technical institutes (TBR Data). However, these differences were not of sufficient magnitude to warrant the dispersion in percentage allocation patterns among functions as previously reported.

7. Most predictions regarding future workforce requirements indicate that workers will be required to possess highly technical skills. Employees in the service sector, as well as manufacturing, reportedly will be required to read and interpret technical literature. These future employees will be required to possess highly technical computer application skills in order to interpret technical literature and to perform a variety of work assignments (Carnevale, Gainer, & Meltzer, 1990). Are we providing enough financial resources to fund technical education to prepare tomorrow's workforce?

Unrestricted Educational and General Expenditure Data Apportioned by Percent and by Function in Current and Constant Dollars
TBR Community Colleges
Consolidated FY 1988-89 Through 1997-98

Current Dollars

Fiscal Year	Instruction	% Dis	Public Service	% Dis	Academic Support	% Dis	Student Services	% Dis	Institutional Support	% Dis	Operation & Maintenance Of Plant	% Dis	Scholarships & Fellowships	% Dist.	Total Educatior & General Expenditures
1988-89	$ 74,358,418	#	$ 793,008	#	$ 10,605,372	#	$ 14,472,013	#	$18,412,783	#	$ 13,192,687	#	$ 1,130,061	#	########
1989-90	83,387,180	#	1,220,683	#	11,152,939	#	16,101,893	#	20,105,798	#	14,616,269	#	1,374,566	#	########
1990-91	92,834,691	#	1,663,561	#	12,297,894	#	17,854,296	#	19,391,740	#	15,577,166	#	2,070,533	#	########
1991-92	94,430,641	#	1,341,531	#	11,935,892	#	18,581,578	#	19,356,525	#	15,593,290	#	2,264,903	#	########
1992-93	108,437,683	#	1,193,857	#	14,348,162	#	20,248,231	#	21,029,225	#	16,530,170	#	2,356,858	#	########
1003-94	118,354,417	#	1,871,145	#	17,040,210	#	23,558,363	#	23,432,866	#	17,918,004	#	2,907,690	#	########
1994-95	124,338,768	#	2,054,902	#	19,510,283	#	24,324,044	#	26,967,826	#	19,457,987	#	3,143,677	#	########
1995-96	126,124,781	#	2,294,602	#	19,678,585	#	26,201,248	#	28,106,566	#	20,774,492	#	3,579,433	#	########
1996-97	131,384,787	#	2,572,612	#	19,713,557	#	26,743,945	#	29,783,158	#	22,355,570	#	3,560,164	#	########
1997-98	134,262,767	#	1,821,065	#	19,072,936	#	27,554,295	#	29,883,562	#	23,126,053	#	3,079,920	#	########
Total	############		#########		$155,355,830		$215,639,906		##########		$179,141,688		$ 25,467,805		########

Constant Dollars

Fiscal Year	Instruction	% Dis	Public Service	% Dis	Academic Support	% Dis	Student Services	% Dis	Institutional Support	% Dis	Operation & Maintenance Of Plant	% Dis	Scholarships & Fellowships	% Dist	Total Educat & General Expenditures
1988-89	$ 74,358,418	#	$ 793,008	#	$ 10,605,372	#	$ 14,472,013	#	$18,412,783	#	$ 13,192,687	#	$ 1,130,061	#	########
1989-90	79,325,903	#	1,161,231	#	10,609,748	#	15,317,669	#	19,126,568	#	13,904,400	#	1,307,619	#	########
1990-91	82,542,446	#	1,479,128	#	10,934,471	#	15,874,855	#	17,241,848	#	13,850,182	#	1,840,981	#	########
1991-92	82,686,556	#	1,174,688	#	10,451,457	#	16,270,637	#	16,949,206	#	13,653,994	#	1,983,223	#	########
1992-93	92,217,721	#	1,015,281	#	12,201,983	#	17,219,528	#	17,883,702	#	14,057,609	#	2,004,322	#	########
1993-94	97,901,092	#	1,547,785	#	14,095,420	#	19,487,143	#	19,383,334	#	14,821,518	#	2,405,200	#	########
1994-95	100,182,467	#	1,655,680	#	15,719,862	#	19,598,415	#	21,728,568	#	15,677,726	#	2,532,929	#	########
1995-96	97,346,788	#	1,771,041	#	15,188,506	#	20,222,888	#	21,693,468	#	16,034,359	#	2,762,711	#	########
1996-97	100,256,444	#	1,963,096	#	15,042,922	#	20,407,635	#	22,726,783	#	17,058,976	#	2,716,672	#	########
1997-98	100,489,624	#	1,362,985	#	14,275,232	#	20,623,147	#	22,366,498	#	17,308,807	#	2,305,181	#	########
Total	$ 907,307,458		#########		$129,124,974		$179,493,930		##########		$149,560,261		$ 20,988,900		########

Table A-1.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1988-89
Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 9,431,391	63.3%	$ 198,529	1.3%	$ 1,187,559	8.0%	$ 1,649,564	11.1%	$ 1,055,716	7.1%	$ 1,299,532	8.7%	$ 82,328	0.6%
CISCC	4,008,388	50.4%	4,288	0.1%	422,411	5.3%	1,082,057	13.6%	1,361,202	17.1%	1,027,413	12.9%	49,502	0.6%
CoSCC	3,688,970	51.2%	2,661	0.0%	763,127	10.6%	754,351	10.5%	1,094,147	15.2%	828,568	11.5%	75,706	1.1%
DSCC	2,313,783	52.6%	3,096	0.1%	231,268	5.3%	568,865	12.9%	815,631	18.5%	420,021	9.5%	50,290	1.1%
JSCC	3,969,055	53.0%	20,462	0.3%	685,997	9.2%	800,585	10.7%	1,284,342	17.2%	671,272	9.0%	54,490	0.7%
MSCC	3,456,661	54.9%	64,555	1.0%	527,927	8.4%	690,111	11.0%	781,426	12.4%	750,727	11.9%	26,169	0.4%
NSTI	6,309,607	55.4%	42,681	0.4%	1,084,781	9.5%	1,170,182	10.3%	1,702,761	14.9%	843,291	7.4%	244,435	2.1%
TCSTI	2,757,625	51.2%	-	0.0%	656,549	12.2%	472,905	8.8%	914,320	17.0%	561,176	10.4%	18,368	0.3%
PSTCC	5,653,622	60.9%	40,011	0.4%	459,734	5.0%	803,045	8.7%	1,223,755	13.2%	1,034,055	11.1%	67,342	0.7%
RSCC	6,021,884	55.4%	144,395	1.3%	968,072	8.9%	1,300,973	12.0%	1,394,423	12.8%	1,020,775	9.4%	28,480	0.3%
SSCC	6,421,142	50.6%	167,627	1.3%	1,073,053	8.5%	1,357,756	10.7%	1,874,174	14.8%	1,650,599	13.0%	147,827	1.2%
STIM	9,944,613	61.3%	-	0.0%	1,219,363	7.5%	1,507,245	9.3%	2,230,799	13.7%	1,124,132	6.9%	201,067	1.2%
VSCC	4,814,161	56.2%	27,358	0.3%	414,035	4.8%	1,162,873	13.6%	1,311,029	15.3%	791,159	9.2%	43,844	0.5%
WSCC	5,567,516	54.1%	77,345	0.8%	911,496	8.9%	1,151,501	11.2%	1,369,058	13.3%	1,169,967	11.4%	40,213	0.4%
Total	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%

Table A-2.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1989-90

Current Dollars

	Instruction	% Dist.	Public Service	% Dist	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,127,166	64.4%	$ 208,716	1.2%	$ 1,307,050	7.6%	$ 1,876,568	10.9%	$ 1,218,149	7.1%	$ 1,392,476	8.1%	$ 141,143	0.8%
CISCC	4,177,640	49.5%	15,746	0.2%	446,424	5.3%	1,221,304	14.5%	1,405,035	16.7%	1,098,042	13.0%	68,036	0.8%
CoSCC	4,057,212	51.3%	3,513	0.0%	973,214	12.3%	818,757	10.3%	1,150,804	14.5%	848,144	10.7%	62,706	0.8%
DSCC	2,416,723	49.6%	145,339	3.0%	282,234	5.8%	588,072	12.1%	945,558	19.4%	451,309	9.3%	39,706	0.8%
JSCC	4,519,603	54.2%	33,586	0.4%	608,287	7.3%	909,070	10.9%	1,386,253	16.6%	820,015	9.8%	67,623	0.8%
MSCC	3,775,911	54.7%	67,752	1.0%	588,392	8.5%	752,079	10.9%	876,003	12.7%	809,974	11.7%	29,051	0.4%
NSTI	6,196,598	53.6%	44,327	0.4%	1,128,683	9.8%	1,076,596	9.3%	1,866,924	16.2%	992,528	8.6%	251,680	2.2%
NSTCC	3,267,195	53.6%	74,333	1.2%	367,677	6.0%	717,343	11.8%	1,009,318	16.5%	615,781	10.1%	48,471	0.8%
PSTCC	6,652,481	61.4%	36,971	0.3%	510,010	4.7%	1,014,630	9.4%	1,407,475	13.0%	1,128,525	10.4%	78,683	0.7%
RSCC	7,235,101	56.5%	171,674	1.3%	1,133,141	8.9%	1,368,759	10.7%	1,548,183	12.1%	1,297,945	10.1%	42,363	0.3%
SSCC	7,035,095	51.5%	198,850	1.5%	1,078,504	7.9%	1,557,871	11.4%	2,049,195	15.0%	1,564,626	11.5%	180,633	1.3%
STIM	11,775,001	61.3%	93,545	0.5%	1,399,611	7.3%	1,793,713	9.3%	2,428,125	12.6%	1,478,678	7.7%	249,579	1.3%
VSCC	4,938,853	55.7%	33,877	0.4%	472,398	5.3%	1,148,398	13.0%	1,364,027	15.4%	859,347	9.7%	46,821	0.5%
WSCC	6,212,601	55.5%	92,454	0.8%	857,314	7.7%	1,258,733	11.2%	1,450,749	13.0%	1,258,879	11.2%	68,071	0.6%
Total	$ 83,387,180	56.4%	$ 1,220,683	0.8%	$ 11,152,939	7.5%	$ 16,101,893	10.9%	$ 20,105,798	13.6%	$ 14,616,269	9.9%	$ 1,374,566	0.9%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 10,585,230	64.4%	$ 198,551	1.2%	$ 1,243,392	7.6%	$ 1,785,172	10.9%	$ 1,158,820	7.1%	$ 1,324,657	8.1%	$ 134,269	0.8%
CISCC	3,974,173	49.5%	14,979	0.2%	424,681	5.3%	1,161,822	14.5%	1,336,604	16.7%	1,044,563	13.0%	64,722	0.8%
CoSCC	3,859,610	51.3%	3,342	0.0%	925,815	12.3%	778,880	10.3%	1,094,755	14.5%	806,836	10.7%	59,652	0.8%
DSCC	2,299,019	49.6%	138,260	3.0%	268,488	5.8%	559,431	12.1%	899,506	19.4%	429,329	9.3%	37,772	0.8%
JSCC	4,299,481	54.2%	31,950	0.4%	578,661	7.3%	864,795	10.9%	1,318,737	16.6%	780,077	9.8%	64,329	0.8%
MSCC	3,592,010	54.7%	64,452	1.0%	559,735	8.5%	715,450	10.9%	833,338	12.7%	770,525	11.7%	27,636	0.4%
NSTI	5,894,800	53.6%	42,168	0.4%	1,073,712	9.8%	1,024,162	9.3%	1,775,998	16.2%	944,188	8.6%	239,422	2.2%
NSTCC	3,108,070	53.6%	70,713	1.2%	349,770	6.0%	682,406	11.8%	960,160	16.5%	585,790	10.1%	46,110	0.8%
PSTCC	6,328,480	61.4%	35,170	0.3%	485,171	4.7%	965,214	9.4%	1,338,926	13.0%	1,073,561	10.4%	74,851	0.7%
RSCC	6,882,724	56.5%	163,313	1.3%	1,077,953	8.9%	1,302,095	10.7%	1,472,781	12.1%	1,234,730	10.1%	40,300	0.3%
SSCC	6,692,459	51.5%	189,165	1.5%	1,025,977	7.9%	1,481,997	11.4%	1,949,391	15.0%	1,488,423	11.5%	171,835	1.3%
STIM	11,201,513	61.3%	88,989	0.5%	1,331,445	7.3%	1,706,352	9.3%	2,309,866	12.6%	1,406,661	7.7%	237,424	1.3%
VSCC	4,698,312	55.7%	32,227	0.4%	449,390	5.3%	1,092,467	13.0%	1,297,594	15.4%	817,493	9.7%	44,541	0.5%
WSCC	5,910,023	55.5%	87,951	0.8%	815,560	7.7%	1,197,428	11.2%	1,380,092	13.0%	1,197,567	11.2%	64,756	0.6%
Total	$ 79,325,903	56.4%	$ 1,161,231	0.8%	$ 10,609,748	7.5%	$ 15,317,669	10.9%	$ 19,126,568	13.6%	$ 13,904,400	9.9%	$ 1,307,619	0.9%

Table A-3.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1990-91
Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 12,502,014	64.3%	$ 409,385	2.1%	$ 1,358,380	7.0%	$ 2,205,403	11.3%	$ 1,327,299	6.8%	$ 1,497,828	7.7%	$ 152,797	0.8%
CISCC	4,453,573	50.7%	70,616	0.8%	484,951	5.5%	1,289,222	14.7%	1,258,322	14.3%	1,161,997	13.2%	73,083	0.8%
CoSCC	4,582,385	53.7%	5,581	0.1%	957,296	11.2%	876,261	10.3%	1,111,528	13.0%	935,854	11.0%	57,359	0.7%
DSCC	2,695,893	51.3%	172,131	3.3%	342,021	6.5%	654,985	12.5%	822,188	15.6%	489,622	9.3%	81,635	1.6%
JSCC	4,847,457	53.5%	35,716	0.4%	571,596	6.3%	1,275,005	14.1%	1,352,313	14.9%	877,044	9.7%	103,403	1.1%
MSCC	4,081,006	56.0%	69,456	1.0%	606,598	8.3%	801,029	11.0%	888,273	12.2%	787,136	10.8%	48,353	0.7%
NSTI	6,647,285	55.5%	39,076	0.3%	989,754	8.3%	1,417,733	11.8%	1,531,020	12.8%	983,284	8.2%	374,803	3.1%
NSTCC	4,293,244	58.7%	45,224	0.6%	457,152	6.3%	797,591	10.9%	1,002,969	13.7%	679,904	9.3%	35,527	0.5%
PSTCC	8,400,125	61.9%	28,762	0.2%	788,433	5.8%	1,329,377	9.8%	1,684,205	12.4%	1,216,213	9.0%	122,602	0.9%
RSCC	7,787,071	55.5%	192,570	1.4%	1,327,876	9.5%	1,412,358	10.1%	1,710,405	12.2%	1,502,075	10.7%	89,936	0.6%
SSCC	7,557,654	51.9%	211,210	1.5%	1,453,025	10.0%	1,352,648	9.3%	1,953,665	13.4%	1,758,144	12.1%	264,876	1.8%
STIM	12,130,659	61.0%	198,100	1.0%	1,672,488	8.4%	1,805,267	9.1%	2,123,332	10.7%	1,479,524	7.4%	467,494	2.4%
VSCC	5,900,940	58.8%	36,563	0.4%	504,142	5.0%	1,331,489	13.3%	1,272,366	12.7%	904,645	9.0%	93,679	0.9%
WSCC	6,955,385	58.2%	149,171	1.2%	784,182	6.6%	1,305,928	10.9%	1,355,855	11.3%	1,303,896	10.9%	104,986	0.9%
Total	$ 92,834,691	57.4%	$ 1,663,561	1.0%	$ 12,297,894	7.6%	$ 17,854,296	11.0%	$ 19,391,740	12.0%	$ 15,577,166	9.6%	$ 2,070,533	1.3%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,115,961	64.3%	$ 363,998	2.1%	$ 1,207,781	7.0%	$ 1,960,898	11.3%	$ 1,180,146	6.8%	$ 1,331,769	7.7%	$ 135,857	0.8%
CISCC	3,959,822	50.7%	62,787	0.8%	431,186	5.5%	1,146,291	14.7%	1,117,038	14.3%	1,033,171	13.2%	64,981	0.8%
CoSCC	4,074,353	53.7%	4,962	0.1%	851,164	11.2%	779,113	10.3%	988,297	13.0%	832,099	11.0%	51,000	0.7%
DSCC	2,397,009	51.3%	153,047	3.3%	304,102	6.5%	582,369	12.5%	731,035	15.6%	435,339	9.3%	72,584	1.6%
JSCC	4,310,037	53.5%	31,756	0.4%	508,225	6.3%	1,133,650	14.1%	1,202,387	14.9%	779,809	9.7%	91,939	1.1%
MSCC	3,628,560	56.0%	61,756	1.0%	539,347	8.3%	712,222	11.0%	789,793	12.2%	699,869	10.8%	42,992	0.7%
NSTI	5,910,325	55.5%	34,744	0.3%	880,024	8.3%	1,260,554	11.8%	1,361,281	12.8%	874,271	8.2%	333,250	3.1%
NSTCC	3,817,268	58.7%	40,210	0.6%	406,469	6.3%	709,165	10.9%	891,773	13.7%	604,526	9.3%	31,588	0.5%
PSTCC	7,468,834	61.9%	25,573	0.2%	701,022	5.8%	1,181,994	9.8%	1,497,483	12.4%	1,081,376	9.0%	109,010	0.9%
RSCC	6,923,747	55.5%	171,220	1.4%	1,180,659	9.5%	1,255,775	10.1%	1,520,779	12.2%	1,335,545	10.7%	79,965	0.6%
SSCC	6,719,764	51.9%	187,794	1.5%	1,291,933	10.0%	1,202,685	9.3%	1,737,069	13.4%	1,563,225	12.1%	235,510	1.8%
STIM	10,785,777	61.0%	176,137	1.0%	1,487,065	8.4%	1,605,124	9.1%	1,887,926	10.7%	1,315,495	7.4%	415,665	2.4%
VSCC	5,246,724	58.8%	32,509	0.4%	448,250	5.0%	1,183,872	13.3%	1,131,303	12.7%	804,350	9.0%	83,293	0.9%
WSCC	6,184,267	58.2%	132,633	1.2%	697,243	6.6%	1,161,145	10.9%	1,205,536	11.3%	1,159,338	10.9%	93,347	0.9%
Total	$ 82,542,446	57.4%	$ 1,479,128	1.0%	$ 10,934,471	7.6%	$ 15,874,855	11.0%	$ 17,241,848	12.0%	$ 13,850,182	9.6%	$ 1,840,981	1.3%

Table A-4.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1991-92
Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,958,431	60.6%	$ 392,309	2.0%	$ 1,391,509	7.1%	$ 2,682,181	13.6%	$ 1,589,531	8.1%	$ 1,560,936	7.9%	$ 152,247	0.8%
CISCC	4,254,099	51.8%	38,337	0.5%	393,446	4.8%	1,096,319	13.3%	1,204,886	14.7%	1,137,896	13.9%	88,941	1.1%
CoSCC	4,590,105	53.7%	6,414	0.1%	923,095	10.8%	917,007	10.7%	1,122,801	13.1%	898,698	10.5%	82,850	1.0%
DSCC	2,676,169	53.7%	18,484	0.4%	301,355	6.1%	597,954	12.0%	798,785	16.0%	497,583	10.0%	90,106	1.8%
JSCC	4,844,214	54.0%	59,026	0.7%	689,559	7.7%	1,250,843	13.9%	1,183,887	13.2%	835,571	9.3%	106,740	1.2%
MSCC	4,150,125	58.3%	75,039	1.1%	402,935	5.7%	755,817	10.6%	880,267	12.4%	797,336	11.2%	51,797	0.7%
NSTI	6,217,163	56.5%	22,080	0.2%	820,996	7.5%	1,291,218	11.7%	1,384,971	12.6%	904,876	8.2%	365,796	3.3%
NSTCC	4,070,084	57.6%	42,708	0.6%	373,604	5.3%	855,434	12.1%	929,321	13.2%	750,805	10.6%	42,723	0.6%
PSTCC	9,245,021	60.3%	73,119	0.5%	1,073,425	7.0%	1,525,616	10.0%	1,713,214	11.2%	1,527,549	10.0%	162,514	1.1%
RSCC	7,764,178	55.1%	222,704	1.6%	1,350,379	9.6%	1,364,576	9.7%	1,787,652	12.7%	1,512,468	10.7%	85,290	0.6%
SSCC	9,057,716	55.0%	103,611	0.6%	1,311,507	8.0%	1,832,723	11.1%	2,051,772	12.5%	1,682,113	10.2%	427,761	2.6%
STIM	13,028,239	63.4%	189,552	0.9%	1,527,323	7.4%	1,875,250	9.1%	2,095,737	10.2%	1,411,095	6.9%	434,412	2.1%
VSCC	5,845,648	59.4%	23,990	0.2%	535,671	5.4%	1,282,702	13.0%	1,264,570	12.8%	818,301	8.3%	73,960	0.8%
WSCC	6,729,449	58.0%	74,158	0.6%	841,088	7.2%	1,253,938	10.8%	1,349,131	11.6%	1,258,063	10.8%	99,766	0.9%
Total	$ 94,430,641	57.8%	$ 1,341,531	0.8%	$ 11,935,892	7.3%	$ 18,581,578	11.4%	$ 19,356,525	11.8%	$ 15,593,290	9.5%	$ 2,264,903	1.4%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 10,471,193	60.6%	$ 343,519	2.0%	$ 1,218,451	7.1%	$ 2,348,605	13.6%	$ 1,391,845	8.1%	$ 1,366,807	7.9%	$ 133,312	0.8%
CISCC	3,725,028	51.8%	33,569	0.5%	344,514	4.8%	959,973	13.3%	1,055,038	14.7%	996,379	13.9%	77,880	1.1%
CoSCC	4,019,246	53.7%	5,616	0.1%	808,292	10.8%	802,961	10.7%	983,161	13.1%	786,929	10.5%	72,546	1.0%
DSCC	2,343,341	53.7%	16,185	0.4%	263,876	6.1%	523,588	12.0%	699,442	16.0%	435,700	10.0%	78,900	1.8%
JSCC	4,241,752	54.0%	51,685	0.7%	603,800	7.7%	1,095,279	13.9%	1,036,650	13.2%	731,653	9.3%	93,465	1.2%
MSCC	3,633,985	58.3%	65,707	1.1%	352,823	5.7%	661,818	10.6%	770,791	12.4%	698,173	11.2%	45,355	0.7%
NSTI	5,443,951	56.5%	19,334	0.2%	718,891	7.5%	1,130,633	11.7%	1,212,726	12.6%	792,339	8.2%	320,303	3.3%
NSTCC	3,563,899	57.6%	37,397	0.6%	327,140	5.3%	749,046	12.1%	813,744	13.2%	657,429	10.6%	37,410	0.6%
PSTCC	8,095,243	60.3%	64,025	0.5%	939,926	7.0%	1,335,879	10.0%	1,500,146	11.2%	1,337,572	10.0%	142,303	1.1%
RSCC	6,798,568	55.1%	195,007	1.6%	1,182,436	9.6%	1,194,867	9.7%	1,565,327	12.7%	1,324,366	10.7%	74,683	0.6%
SSCC	7,931,232	55.0%	90,725	0.6%	1,148,398	8.0%	1,604,792	11.1%	1,796,599	12.5%	1,472,913	10.2%	374,562	2.6%
STIM	11,407,952	63.4%	165,978	0.9%	1,337,374	7.4%	1,642,030	9.1%	1,835,096	10.2%	1,235,601	6.9%	380,385	2.1%
VSCC	5,118,640	59.4%	21,006	0.2%	469,051	5.4%	1,123,176	13.0%	1,107,299	12.8%	716,531	8.3%	64,762	0.8%
WSCC	5,892,525	58.0%	64,935	0.6%	736,484	7.2%	1,097,989	10.8%	1,181,343	11.6%	1,101,801	10.8%	87,358	0.9%
Total	$ 82,686,556	57.8%	$ 1,174,688	0.8%	$ 10,451,457	7.3%	$ 16,270,637	11.4%	$ 16,949,206	11.8%	$ 13,653,994	9.5%	$ 1,983,223	1.4%

Table A-5.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1992-93
Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 14,379,201	62.6%	$ 179,707	0.8%	$ 1,783,250	7.8%	$ 2,902,529	12.6%	$ 1,965,087	8.6%	$ 1,543,909	6.7%	$ 201,373	0.9%
CISCC	4,883,911	52.6%	41,876	0.5%	513,075	5.5%	1,241,557	13.4%	1,312,712	14.1%	1,203,070	13.0%	93,409	1.0%
CoSCC	5,002,445	54.6%	6,194	0.1%	1,050,734	11.5%	916,338	10.0%	1,209,213	13.2%	868,686	9.5%	112,526	1.2%
DSCC	3,095,346	55.5%	21,999	0.4%	374,381	6.7%	676,186	12.1%	825,786	14.8%	524,117	9.4%	61,962	1.1%
JSCC	5,272,055	54.6%	50,368	0.5%	744,168	7.7%	1,310,004	13.6%	1,279,924	13.2%	899,161	9.3%	105,611	1.1%
MSCC	4,874,052	59.3%	83,265	1.0%	625,332	7.6%	854,732	10.4%	875,032	10.6%	857,626	10.4%	47,716	0.6%
NSTI	7,162,751	59.9%	420	0.0%	839,365	7.0%	1,296,097	10.8%	1,366,523	11.4%	941,484	7.9%	357,475	3.0%
NSTCC	5,176,501	60.8%	53,888	0.6%	478,551	5.6%	919,149	10.8%	1,014,855	11.9%	814,651	9.6%	61,096	0.7%
PSTCC	11,649,356	61.7%	77,179	0.4%	1,449,760	7.7%	1,890,034	10.0%	2,003,251	10.6%	1,593,552	8.4%	202,346	1.1%
RSCC	9,155,499	58.5%	247,365	1.6%	1,375,538	8.8%	1,418,107	9.1%	1,756,103	11.2%	1,514,176	9.7%	176,529	1.1%
SSCC	8,863,831	51.8%	99,747	0.6%	1,798,417	10.5%	1,962,911	11.5%	2,295,261	13.4%	1,851,235	10.8%	250,125	1.5%
STIM	13,560,203	62.4%	208,718	1.0%	1,747,390	8.0%	1,971,805	9.1%	2,222,198	10.2%	1,564,222	7.2%	462,842	2.1%
VSCC	6,704,560	59.3%	34,760	0.3%	642,071	5.7%	1,471,310	13.0%	1,471,891	13.0%	882,505	7.8%	99,068	0.9%
WSCC	8,657,972	61.3%	88,371	0.6%	926,130	6.6%	1,417,472	10.0%	1,431,389	10.1%	1,471,776	10.4%	124,780	0.9%
Total	$ 108,437,683	58.9%	$ 1,193,857	0.6%	$ 14,348,162	7.8%	$ 20,248,231	11.0%	$ 21,029,225	11.4%	$ 16,530,170	9.0%	$ 2,356,858	1.3%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist	Academic Support	% Dist.	Student Services	% Dist	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 12,228,380	62.6%	$ 152,827	0.8%	$ 1,516,514	7.8%	$ 2,468,373	12.6%	$ 1,671,152	8.6%	$ 1,312,973	6.7%	$ 171,252	0.9%
CISCC	4,153,382	52.6%	35,612	0.5%	436,330	5.5%	1,055,847	13.4%	1,116,358	14.1%	1,023,116	13.0%	79,437	1.0%
CoSCC	4,254,186	54.6%	5,268	0.1%	893,567	11.5%	779,273	10.0%	1,028,341	13.2%	738,749	9.5%	95,695	1.2%
DSCC	2,632,348	55.5%	18,708	0.4%	318,382	6.7%	575,043	12.1%	702,266	14.8%	445,720	9.4%	52,694	1.1%
JSCC	4,483,468	54.6%	42,834	0.5%	632,856	7.7%	1,114,055	13.6%	1,088,475	13.2%	764,666	9.3%	89,814	1.1%
MSCC	4,144,998	59.3%	70,810	1.0%	531,796	7.6%	726,882	10.4%	744,146	10.6%	729,343	10.4%	40,579	0.6%
NSTI	6,091,356	59.9%	357	0.0%	713,814	7.0%	1,102,229	10.8%	1,162,120	11.4%	800,658	7.9%	304,004	3.0%
NSTCC	4,402,207	60.8%	45,828	0.6%	406,970	5.6%	781,664	10.8%	863,054	11.9%	692,797	9.6%	51,957	0.7%
PSTCC	9,906,861	61.7%	65,635	0.4%	1,232,907	7.7%	1,607,325	10.0%	1,703,607	10.6%	1,355,191	8.4%	172,079	1.1%
RSCC	7,786,032	58.5%	210,364	1.6%	1,169,787	8.8%	1,205,988	9.1%	1,493,427	11.2%	1,287,688	9.7%	150,124	1.1%
SSCC	7,537,991	51.8%	84,827	0.6%	1,529,412	10.5%	1,669,301	11.5%	1,951,939	13.4%	1,574,330	10.8%	212,712	1.5%
STIM	11,531,886	62.4%	177,498	1.0%	1,486,018	8.0%	1,676,865	9.1%	1,889,805	10.2%	1,330,248	7.2%	393,611	2.1%
VSCC	5,701,701	59.3%	29,561	0.3%	546,031	5.7%	1,251,233	13.0%	1,251,728	13.0%	750,501	7.8%	84,250	0.9%
WSCC	7,362,924	61.3%	75,153	0.6%	787,601	6.6%	1,205,448	10.0%	1,217,284	10.1%	1,251,630	10.4%	106,116	0.9%
Total	$ 92,217,721	58.9%	$ 1,015,281	0.6%	$ 12,201,983	7.8%	$ 17,219,528	11.0%	$ 17,883,702	11.4%	$ 14,057,609	9.0%	$ 2,004,322	1.3%

Table A-6

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1993-94

Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 14,959,295	60.5%	$ 185,937	0.8%	$ 2,025,111	8.2%	$ 3,164,895	12.8%	$ 2,304,681	9.3%	$ 1,874,468	7.6%	$ 197,925	0.8%
CISCC	5,422,127	53.5%	48,134	0.5%	586,287	5.8%	1,378,296	13.6%	1,370,429	13.5%	1,214,756	12.0%	107,823	1.1%
CoSCC	5,513,592	51.3%	5,253	0.0%	1,626,619	15.1%	1,133,525	10.5%	1,375,809	12.8%	1,003,929	9.3%	89,563	0.8%
DSCC	3,543,728	55.9%	19,698	0.3%	421,999	6.7%	806,839	12.7%	882,082	13.9%	602,192	9.5%	67,236	1.1%
JSCC	5,551,622	53.4%	51,730	0.5%	816,446	7.9%	1,425,750	13.7%	1,476,650	14.2%	944,589	9.1%	126,511	1.2%
MSCC	5,307,769	57.8%	105,948	1.2%	726,260	7.9%	1,014,390	11.1%	1,015,798	11.1%	915,720	10.0%	89,642	1.0%
NSTI	7,380,943	59.0%	414	0.0%	823,453	6.6%	1,457,319	11.6%	1,448,693	11.6%	1,025,743	8.2%	378,621	3.0%
NSTCC	5,425,668	56.6%	426,897	4.5%	599,993	6.3%	1,079,346	11.3%	1,094,964	11.4%	882,510	9.2%	82,162	0.9%
PSTCC	11,790,339	60.2%	183,127	0.9%	1,680,757	8.6%	2,196,444	11.2%	2,034,601	10.4%	1,509,776	7.7%	203,185	1.0%
RSCC	10,163,254	58.0%	252,650	1.4%	1,629,554	9.3%	1,638,006	9.3%	2,012,883	11.5%	1,605,400	9.2%	232,880	1.3%
SSCC	9,480,974	47.6%	177,233	0.9%	2,326,319	11.7%	2,574,483	12.9%	2,712,541	13.6%	2,216,955	11.1%	414,173	2.1%
STIM	15,830,756	63.6%	222,817	0.9%	1,802,700	7.2%	2,273,888	9.1%	2,440,409	9.8%	1,687,713	6.8%	646,312	2.6%
VSCC	8,181,011	59.6%	29,376	0.2%	903,107	6.6%	1,833,221	13.3%	1,667,430	12.1%	984,884	7.2%	135,079	1.0%
WSCC	9,803,339	62.0%	161,931	1.0%	1,071,605	6.8%	1,581,961	10.0%	1,595,896	10.1%	1,449,371	9.2%	136,578	0.9%
Total	$ 118,354,417	57.7%	$ 1,871,145	0.9%	$ 17,040,210	8.3%	$ 23,558,363	11.5%	$ 23,432,866	11.4%	$ 17,918,004	8.7%	$ 2,907,690	1.4%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 12,374,116	60.5%	$ 153,804	0.8%	$ 1,675,143	8.2%	$ 2,617,956	12.8%	$ 1,906,399	9.3%	$ 1,550,532	7.6%	$ 163,721	0.8%
CISCC	4,485,106	53.5%	39,816	0.5%	484,968	5.8%	1,140,107	13.6%	1,133,599	13.5%	1,004,829	12.0%	89,190	1.1%
CoSCC	4,560,765	51.3%	4,345	0.0%	1,345,516	15.1%	937,636	10.5%	1,138,050	12.8%	830,436	9.3%	74,085	0.8%
DSCC	2,931,321	55.9%	16,294	0.3%	349,072	6.7%	667,406	12.7%	729,646	13.9%	498,125	9.5%	55,617	1.1%
JSCC	4,592,223	53.4%	42,790	0.5%	675,353	7.9%	1,179,360	13.7%	1,221,464	14.2%	781,351	9.1%	104,648	1.2%
MSCC	4,390,511	57.8%	87,639	1.2%	600,752	7.9%	839,089	11.1%	840,254	11.1%	757,471	10.0%	74,151	1.0%
NSTI	6,105,411	59.0%	342	0.0%	681,149	6.6%	1,205,474	11.6%	1,198,338	11.6%	848,480	8.2%	313,190	3.0%
NSTCC	4,488,035	56.6%	353,123	4.5%	496,306	6.3%	892,820	11.3%	905,739	11.4%	730,000	9.2%	67,963	0.9%
PSTCC	9,752,801	60.2%	151,480	0.9%	1,390,298	8.6%	1,816,867	11.2%	1,682,993	10.4%	1,248,865	7.7%	168,072	1.0%
RSCC	8,406,899	58.0%	208,988	1.4%	1,347,944	9.3%	1,354,935	9.3%	1,665,028	11.5%	1,327,964	9.2%	192,635	1.3%
SSCC	7,842,527	47.6%	146,605	0.9%	1,924,298	11.7%	2,129,576	12.9%	2,243,775	13.6%	1,833,834	11.1%	342,598	2.1%
STIM	13,094,976	63.6%	184,311	0.9%	1,491,168	7.2%	1,880,928	9.1%	2,018,672	9.8%	1,396,052	6.8%	534,620	2.6%
VSCC	6,767,216	59.6%	24,299	0.2%	747,037	6.6%	1,516,414	13.3%	1,379,274	12.1%	814,682	7.2%	111,735	1.0%
WSCC	8,109,183	62.0%	133,947	1.0%	886,416	6.8%	1,308,576	10.0%	1,320,103	10.1%	1,198,899	9.2%	112,975	0.9%
Total	$ 97,901,092	57.7%	$ 1,547,785	0.9%	$ 14,095,420	8.3%	$ 19,487,143	11.5%	$ 19,383,334	11.4%	$ 14,821,518	8.7%	$ 2,405,200	1.4%

Table A-7.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1994-95

Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 15,168,510	57.9%	$ 82,466	0.3%	$ 2,826,955	10.8%	$ 2,274,859	8.7%	$ 3,294,309	12.6%	$ 2,323,056	8.9%	$ 243,291	0.9%
CISCC	5,717,252	53.8%	62,286	0.6%	602,888	5.7%	1,501,788	14.1%	1,326,884	12.5%	1,298,876	12.2%	108,965	1.0%
CoSCC	6,284,546	53.2%	6,302	0.1%	1,628,361	13.8%	1,300,260	11.0%	1,414,798	12.0%	1,071,128	9.1%	115,889	1.0%
DSCC	3,843,912	57.4%	20,761	0.3%	379,450	5.7%	789,047	11.8%	941,515	14.1%	641,111	9.6%	75,357	1.1%
JSCC	6,025,496	53.7%	51,922	0.5%	908,534	8.1%	1,472,634	13.1%	1,635,760	14.6%	986,145	8.8%	140,840	1.3%
MSCC	5,860,569	57.5%	120,304	1.2%	723,756	7.1%	1,115,398	10.9%	1,246,708	12.2%	1,019,270	10.0%	102,591	1.0%
NSTI	8,331,769	60.2%	5,994	0.0%	809,841	5.8%	1,640,940	11.8%	1,590,119	11.5%	1,020,021	7.4%	452,372	3.3%
NSTCC	5,889,856	56.2%	548,780	5.2%	635,296	6.1%	1,093,354	10.4%	1,269,227	12.1%	948,849	9.0%	103,236	1.0%
PSTCC	12,751,741	58.5%	162,904	0.7%	2,261,437	10.4%	2,441,807	11.2%	2,483,784	11.4%	1,519,360	7.0%	193,346	0.9%
RSCC	10,300,868	55.6%	296,919	1.6%	1,980,441	10.7%	1,900,394	10.3%	2,072,220	11.2%	1,793,646	9.7%	181,116	1.0%
SSCC	9,602,158	45.5%	212,606	1.0%	2,555,134	12.1%	2,694,304	12.8%	3,284,723	15.6%	2,350,496	11.1%	386,913	1.8%
STIM	15,214,560	61.8%	244,669	1.0%	1,761,344	7.1%	2,254,271	9.2%	2,659,050	10.8%	1,783,913	7.2%	717,097	2.9%
VSCC	9,098,735	58.3%	59,629	0.4%	1,056,951	6.8%	2,149,381	13.8%	1,952,206	12.5%	1,133,581	7.3%	163,053	1.0%
WSCC	10,248,796	60.2%	179,360	1.1%	1,379,895	8.1%	1,695,607	10.0%	1,796,525	10.6%	1,568,535	9.2%	159,609	0.9%
Total	$ 124,338,768	56.6%	$ 2,054,902	0.9%	$ 19,510,283	8.9%	$ 24,324,044	11.1%	$ 26,967,826	12.3%	$ 19,457,987	8.9%	$ 3,143,677	1.4%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 12,221,601	57.9%	$ 66,445	0.3%	$ 2,277,740	10.8%	$ 1,832,904	8.7%	$ 2,654,297	12.6%	$ 1,871,737	8.9%	$ 196,025	0.9%
CISCC	4,606,515	53.8%	50,185	0.6%	485,760	5.7%	1,210,023	14.1%	1,069,099	12.5%	1,046,533	12.2%	87,795	1.0%
CoSCC	5,063,596	53.2%	5,078	0.1%	1,312,006	13.8%	1,047,648	11.0%	1,139,934	12.0%	863,031	9.1%	93,374	1.0%
DSCC	3,097,124	57.4%	16,728	0.3%	305,731	5.7%	635,752	11.8%	758,599	14.1%	516,557	9.6%	60,717	1.1%
JSCC	4,854,874	53.7%	41,835	0.5%	732,026	8.1%	1,186,533	13.1%	1,317,968	14.6%	794,559	8.8%	113,478	1.3%
MSCC	4,721,989	57.5%	96,932	1.2%	583,146	7.1%	898,701	10.9%	1,004,496	12.2%	821,248	10.0%	82,660	1.0%
NSTI	6,713,089	60.2%	4,829	0.0%	652,507	5.8%	1,322,141	11.8%	1,281,194	11.5%	821,853	7.4%	364,486	3.3%
NSTCC	4,745,586	56.2%	442,164	5.2%	511,872	6.1%	880,939	10.4%	1,022,644	12.1%	764,508	9.0%	83,181	1.0%
PSTCC	10,274,357	58.5%	131,255	0.7%	1,822,069	10.4%	1,967,417	11.2%	2,001,239	11.4%	1,224,182	7.0%	155,783	0.9%
RSCC	8,299,635	55.6%	239,234	1.6%	1,595,685	10.7%	1,531,169	10.3%	1,669,633	11.2%	1,445,180	9.7%	145,929	1.0%
SSCC	7,736,669	45.5%	171,301	1.0%	2,058,727	12.1%	2,170,860	12.8%	2,646,573	15.6%	1,893,846	11.1%	311,744	1.8%
STIM	12,258,704	61.8%	197,135	1.0%	1,419,153	7.1%	1,816,315	9.2%	2,142,455	10.8%	1,437,338	7.2%	577,781	2.9%
VSCC	7,331,050	58.3%	48,044	0.4%	851,609	6.8%	1,731,803	13.8%	1,572,935	12.5%	913,351	7.3%	131,375	1.0%
WSCC	8,257,679	60.2%	144,514	1.1%	1,111,812	8.1%	1,366,186	10.0%	1,447,500	10.6%	1,263,803	9.2%	128,600	0.9%
Total	$ 100,182,467	56.6%	$ 1,655,680	0.9%	$ 15,719,862	8.9%	$ 19,598,415	11.1%	$ 21,728,568	12.3%	$ 15,677,726	8.9%	$ 2,532,929	1.4%

Table A-8.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1995-96

Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 14,750,458	56.2%	$ 110,280	0.4%	$ 2,834,352	10.8%	$ 2,468,898	9.4%	$ 3,293,497	12.5%	$ 2,360,867	9.0%	$ 425,912	1.6%
CISCC	5,796,298	53.6%	50,576	0.5%	626,508	5.8%	1,532,913	14.2%	1,391,654	12.9%	1,299,780	12.0%	121,336	1.1%
CoSCC	6,435,271	53.7%	7,697	0.1%	1,581,010	13.2%	1,237,346	10.3%	1,461,161	12.2%	1,127,804	9.4%	134,769	1.1%
DSCC	3,913,272	57.3%	28,984	0.4%	383,572	5.6%	788,194	11.5%	970,454	14.2%	670,206	9.8%	70,207	1.0%
JSCC	6,450,114	54.8%	54,644	0.5%	738,087	6.3%	1,551,111	13.2%	1,650,401	14.0%	1,190,076	10.1%	136,820	1.2%
MSCC	5,874,845	57.8%	129,671	1.3%	671,449	6.6%	1,092,418	10.7%	1,258,803	12.4%	1,034,514	10.2%	104,027	1.0%
NSTI	8,342,031	59.4%	53,993	0.4%	803,480	5.7%	1,706,502	12.2%	1,572,739	11.2%	1,066,374	7.6%	487,194	3.5%
NSTCC	6,148,663	55.3%	630,776	5.7%	689,198	6.2%	1,137,027	10.2%	1,325,177	11.9%	1,083,193	9.7%	105,905	1.0%
PSTCC	12,751,105	55.8%	208,985	0.9%	2,406,846	10.5%	2,797,124	12.2%	2,563,767	11.2%	1,907,975	8.3%	231,075	1.0%
RSCC	10,206,761	54.4%	287,725	1.5%	2,256,376	12.0%	1,900,331	10.1%	2,109,992	11.3%	1,828,466	9.8%	158,114	0.8%
SSCC	9,855,438	44.6%	199,826	0.9%	2,162,272	9.8%	3,333,137	15.1%	3,686,867	16.7%	2,402,023	10.9%	445,871	2.0%
STIM	15,813,094	60.5%	232,596	0.9%	2,093,053	8.0%	2,519,617	9.6%	2,853,304	10.9%	1,833,804	7.0%	777,716	3.0%
VSCC	9,424,250	57.0%	45,630	0.3%	1,267,778	7.7%	2,393,857	14.5%	2,034,338	12.3%	1,163,903	7.0%	213,809	1.3%
WSCC	10,363,181	59.5%	253,219	1.5%	1,164,604	6.7%	1,742,771	10.0%	1,934,412	11.1%	1,805,507	10.4%	166,678	1.0%
Total	$ 126,124,781	55.6%	$ 2,294,602	1.0%	$ 19,678,585	8.7%	$ 26,201,246	11.6%	$ 28,106,566	12.4%	$ 20,774,492	9.2%	$ 3,579,433	1.6%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,384,834	56.2%	$ 85,117	0.4%	$ 2,187,636	10.8%	$ 1,905,568	9.4%	$ 2,542,017	12.5%	$ 1,822,186	9.0%	$ 328,731	1.6%
CISCC	4,473,752	53.6%	39,036	0.5%	483,557	5.8%	1,183,147	14.2%	1,074,119	12.9%	1,003,208	12.0%	93,651	1.1%
CoSCC	4,966,930	53.7%	5,941	0.1%	1,220,270	13.2%	955,021	10.3%	1,127,767	12.2%	870,472	9.4%	104,019	1.1%
DSCC	3,020,378	57.3%	22,371	0.4%	296,052	5.6%	608,351	11.5%	749,025	14.2%	517,285	9.8%	54,188	1.0%
JSCC	4,978,386	54.8%	42,176	0.5%	569,677	6.3%	1,197,193	13.2%	1,273,828	14.0%	918,535	10.1%	105,602	1.2%
MSCC	4,534,377	57.8%	100,084	1.3%	518,244	6.6%	843,160	10.7%	971,581	12.4%	798,468	10.2%	80,291	1.0%
NSTI	6,438,623	59.4%	41,673	0.4%	620,149	5.7%	1,317,128	12.2%	1,213,886	11.2%	823,059	7.6%	376,031	3.5%
NSTCC	4,745,718	55.3%	486,851	5.7%	531,943	6.2%	877,591	10.2%	1,022,810	11.9%	836,040	9.7%	81,741	1.0%
PSTCC	9,841,675	55.8%	161,301	0.9%	1,857,674	10.5%	2,158,902	12.2%	1,978,790	11.2%	1,472,631	8.3%	178,350	1.0%
RSCC	7,877,876	54.4%	222,075	1.5%	1,741,537	12.0%	1,466,731	10.1%	1,628,553	11.3%	1,411,263	9.8%	122,037	0.8%
SSCC	7,606,715	44.6%	154,232	0.9%	1,668,905	9.8%	2,572,612	15.1%	2,845,632	16.7%	1,853,951	10.9%	344,136	2.0%
STIM	12,205,008	60.5%	179,524	0.9%	1,615,479	8.0%	1,944,714	9.6%	2,202,263	10.9%	1,415,383	7.0%	600,264	3.0%
VSCC	7,273,911	57.0%	35,219	0.3%	978,508	7.7%	1,847,649	14.5%	1,570,161	12.3%	898,334	7.0%	165,024	1.3%
WSCC	7,998,606	59.5%	195,442	1.5%	898,875	6.7%	1,345,122	10.0%	1,493,036	11.1%	1,393,543	10.4%	128,647	1.0%
Total	$ 97,346,788	55.6%	$ 1,771,041	1.0%	$ 15,188,506	8.7%	$ 20,222,888	11.6%	$ 21,693,468	12.4%	$ 16,034,359	9.2%	$ 2,762,711	1.6%

Table A-9.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1996-97

Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 14,968,141	55%	$ 97,665	0%	$ 2,954,137	11%	$ 2,556,548	9%	$ 3,536,895	13%	$ 2,639,555	10%	$ 338,547	1%
CISCC	6,091,124	54%	43,554	0%	694,736	6%	1,517,009	13%	1,445,356	13%	1,343,080	12%	109,027	1%
CoSCC	6,764,104	54%	6,385	0%	1,607,251	13%	1,371,203	11%	1,504,926	12%	1,193,906	9%	116,492	1%
DSCC	4,150,125	58%	28,238	0%	417,045	6%	837,653	12%	982,764	14%	724,895	10%	70,987	1%
JSCC	6,713,038	55%	46,804	0%	786,540	6%	1,490,474	12%	1,692,741	14%	1,267,380	10%	136,432	1%
MSCC	6,142,762	59%	124,284	1%	628,679	6%	1,146,138	11%	1,315,237	13%	1,033,621	10%	99,005	1%
NSTI	8,938,042	60%	32,095	0%	817,071	6%	1,789,624	12%	1,664,701	11%	1,004,087	7%	534,002	4%
NSTCC	6,250,946	54%	843,125	7%	780,560	7%	1,086,244	9%	1,494,730	13%	1,119,466	10%	83,247	1%
PSTCC	13,929,217	57%	198,399	1%	2,300,759	9%	2,887,315	12%	2,733,020	11%	1,978,133	8%	247,211	1%
RSCC	11,092,476	56%	303,727	2%	2,048,086	10%	1,996,608	10%	2,196,580	11%	1,985,177	10%	148,819	1%
SSCC	9,598,704	44%	177,684	1%	1,902,813	9%	3,330,334	15%	4,089,320	19%	2,489,644	11%	393,545	2%
STIM	16,183,749	60%	249,867	1%	2,222,915	8%	2,500,450	9%	2,997,577	11%	2,087,087	8%	838,049	3%
VSCC	10,001,853	57%	54,064	0%	1,309,035	7%	2,472,751	14%	2,140,190	12%	1,281,554	7%	270,947	2%
WSCC	10,560,706	58%	364,741	2%	1,243,928	7%	1,761,594	10%	1,989,121	11%	2,207,985	12%	171,854	1%
Total	$ 131,384,787	56%	$ 2,572,612	1%	$ 19,713,557	8%	$ 26,743,945	11%	$ 29,783,158	13%	$ 22,355,570	9%	$ 3,560,164	2%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,421,814	55.3%	$ 74,526	0.4%	$ 2,254,228	10.9%	$ 1,950,838	9.4%	$ 2,698,916	13.1%	$ 2,014,178	9.7%	$ 258,337	1.2%
CISCC	4,647,984	54.2%	33,235	0.4%	530,136	6.2%	1,157,592	13.5%	1,102,915	12.9%	1,024,871	11.9%	83,196	1.0%
CoSCC	5,161,519	53.8%	6,398	0.1%	1,226,453	12.8%	1,046,331	10.9%	1,148,371	12.0%	911,040	9.5%	90,418	0.9%
DSCC	3,166,857	57.5%	21,548	0.4%	318,237	5.8%	639,192	11.6%	749,923	13.6%	553,149	10.1%	54,168	1.0%
JSCC	5,122,551	55.3%	35,715	0.4%	600,189	6.5%	1,137,343	12.3%	1,291,688	14.0%	967,106	10.4%	104,108	1.1%
MSCC	4,687,366	58.6%	94,838	1.2%	479,729	6.0%	874,589	10.9%	1,003,624	12.5%	788,730	9.9%	75,548	0.9%
NSTI	6,820,396	60.5%	24,491	0.2%	623,486	5.5%	1,365,617	12.1%	1,270,292	11.3%	766,194	6.8%	407,484	3.6%
NSTCC	4,769,941	53.6%	643,368	7.2%	595,626	6.7%	828,886	9.3%	1,140,591	12.8%	854,237	9.6%	63,524	0.7%
PSTCC	10,629,037	57.4%	151,393	0.8%	1,755,652	9.5%	2,203,238	11.9%	2,085,499	11.3%	1,509,464	8.1%	188,641	1.0%
RSCC	8,464,391	56.1%	231,766	1.5%	1,562,845	10.4%	1,523,562	10.1%	1,676,155	11.1%	1,514,839	10.0%	113,560	0.8%
SSCC	7,324,531	43.7%	135,571	0.8%	1,451,989	8.7%	2,541,295	15.2%	3,120,458	18.6%	1,899,785	11.3%	300,304	1.8%
STIM	12,349,414	59.8%	190,667	0.9%	1,696,251	8.2%	1,908,031	9.2%	2,287,376	11.1%	1,592,604	7.7%	639,494	3.1%
VSCC	7,632,011	57.1%	41,255	0.3%	998,892	7.5%	1,886,894	14.1%	1,633,125	12.2%	977,922	7.3%	206,753	1.5%
WSCC	8,058,611	57.7%	278,325	2.0%	949,210	6.8%	1,344,228	9.6%	1,517,848	10.9%	1,684,858	12.1%	131,137	0.9%
Total	$ 100,256,444	55.6%	$ 1,963,096	1.1%	$ 15,042,922	8.3%	$ 20,407,635	11.3%	$ 22,726,783	12.6%	$ 17,058,976	9.5%	$ 2,716,672	1.5%

Note: CPI fiscal year average	1988-89	121.1
	1996-97	158.7

Table A-10.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function in Current and Constant Dollars
TBR Community Colleges
Fiscal Year 1997-98

Current Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 15,862,884	56.3%	$ 105,123	0.4%	$ 3,188,694	11.3%	$ 2,519,994	8.9%	$ 3,622,304	12.9%	$ 2,619,927	9.3%	$ 243,661	0.9%
ClSCC	6,277,022	54.3%	61,985	0.5%	725,054	6.3%	1,446,110	12.5%	1,568,264	13.6%	1,383,385	12.0%	100,038	0.9%
CoSCC	7,131,162	54.6%	9,198	0.1%	1,720,213	13.2%	1,333,183	10.2%	1,509,165	11.6%	1,218,322	9.3%	132,604	1.0%
DSCC	4,432,085	57.0%	28,216	0.4%	422,819	5.4%	1,051,061	13.5%	1,010,871	13.0%	751,931	9.7%	75,317	1.0%
JSCC	7,082,194	55.6%	42,101	0.3%	742,210	5.8%	1,514,358	11.9%	1,919,420	15.1%	1,282,171	10.1%	149,311	1.2%
MSCC	6,318,633	59.7%	121,215	1.1%	552,237	5.2%	1,201,251	11.4%	1,289,843	12.2%	1,020,258	9.6%	77,345	0.7%
NSTI	9,541,902	61.8%	32,838	0.2%	817,924	5.3%	1,912,652	12.4%	1,718,570	11.1%	1,073,748	7.0%	349,674	2.3%
NSTCC	6,413,298	56.1%	-	0.0%	780,550	6.8%	1,446,828	12.7%	1,439,573	12.6%	1,259,915	11.0%	91,718	0.8%
PSTCC	14,330,107	58.7%	172,760	0.7%	2,040,583	8.4%	2,738,330	11.2%	2,673,256	10.9%	2,211,282	9.1%	257,724	1.1%
RSCC	11,043,346	56.8%	319,694	1.6%	1,573,968	8.1%	2,055,276	10.6%	2,252,502	11.6%	2,035,959	10.5%	168,297	0.9%
SSCC	8,716,770	44.0%	96,666	0.5%	1,563,933	7.9%	3,309,567	16.7%	3,587,294	18.1%	2,263,973	11.4%	290,689	1.5%
STIM	15,675,381	59.3%	234,071	0.9%	2,255,539	8.5%	2,394,627	9.1%	2,961,206	11.2%	2,252,804	8.5%	660,784	2.5%
VSCC	10,523,974	56.5%	51,702	0.3%	1,471,745	7.9%	2,735,997	14.7%	2,290,375	12.3%	1,255,413	6.7%	284,206	1.5%
WSCC	10,914,009	56.5%	545,496	2.8%	1,217,467	6.3%	1,895,061	9.8%	2,040,919	10.6%	2,496,965	12.9%	198,552	1.0%
Total	$ 134,262,767	56.2%	$ 1,821,065	0.8%	$ 19,072,936	8.0%	$ 27,554,295	11.5%	$ 29,883,562	12.5%	$ 23,126,053	9.7%	$ 3,079,920	1.3%

Constant Dollars

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Oper. & Maint. Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
CSTCC	$ 11,872,653	56.3%	$ 78,680	0.4%	$ 2,386,594	11.3%	$ 1,886,102	8.9%	$ 2,711,131	12.9%	$ 1,960,897	9.3%	$ 182,369	0.9%
ClSCC	4,698,068	54.3%	46,393	0.5%	542,670	6.3%	1,082,348	12.5%	1,173,775	13.6%	1,035,401	12.0%	74,874	0.9%
CoSCC	5,337,353	54.6%	6,884	0.1%	1,287,502	13.2%	997,827	10.2%	1,129,542	11.6%	911,859	9.3%	99,248	1.0%
DSCC	3,317,216	57.0%	21,118	0.4%	316,461	5.4%	786,672	13.5%	756,591	13.0%	562,786	9.7%	56,371	1.0%
JSCC	5,300,703	55.6%	31,511	0.3%	555,511	5.8%	1,133,429	11.9%	1,436,599	15.1%	959,647	10.1%	111,753	1.2%
MSCC	4,729,212	59.7%	90,724	1.1%	413,324	5.2%	899,082	11.4%	965,389	12.2%	763,617	9.6%	57,889	0.7%
NSTI	7,141,683	61.8%	24,578	0.2%	612,179	5.3%	1,431,534	12.4%	1,286,272	11.1%	803,652	7.0%	261,715	2.3%
NSTCC	4,800,064	56.1%	-	0.0%	584,206	6.8%	1,082,885	12.7%	1,077,455	12.6%	942,990	11.0%	68,647	0.8%
PSTCC	10,725,439	58.7%	129,303	0.7%	1,527,284	8.4%	2,049,516	11.2%	2,000,812	10.9%	1,655,045	9.1%	192,895	1.1%
RSCC	8,265,446	56.8%	239,277	1.6%	1,178,044	8.1%	1,538,281	10.6%	1,685,896	11.6%	1,523,823	10.5%	125,963	0.9%
SSCC	6,524,109	44.0%	72,350	0.5%	1,170,533	7.9%	2,477,062	16.7%	2,684,928	18.1%	1,694,482	11.4%	217,568	1.5%
STIM	11,732,315	59.3%	175,192	0.9%	1,688,169	8.5%	1,792,270	9.1%	2,216,329	11.2%	1,686,122	8.5%	494,567	2.5%
VSCC	7,876,720	56.5%	38,697	0.3%	1,101,535	7.9%	2,047,770	14.7%	1,714,242	12.3%	939,620	6.7%	212,715	1.5%
WSCC	8,168,643	56.5%	408,279	2.8%	911,219	6.3%	1,418,368	9.8%	1,527,536	10.6%	1,868,866	12.9%	148,607	1.0%
Total	$ 100,489,624	56.2%	$ 1,362,985	0.8%	$ 14,275,232	8.0%	$ 20,623,147	11.5%	$ 22,366,498	12.5%	$ 17,308,807	9.7%	$ 2,305,181	1.3%

Note: CPI fiscal year average		
	1988-89	121.1
	1997-98	161.8

Table A-11.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1988-89

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 2,313,783		$ 3,096		$ 231,268		$ 568,865		$ 815,631		$ 420,021		$ 50,290		
MSCC	3,456,661		64,555		527,927		690,111		781,426		750,727		26,169		
JSCC	3,969,055		20,462		685,997		800,585		1,284,342		671,272		54,490		
CiSCC	4,008,388		4,288		422,411		1,082,057		1,361,202		1,027,413		49,502		
NSTCC	2,757,825		-		656,549		472,905		914,320		561,176		18,368		
Sub-total	$ 16,505,512	$ 2,369	$ 92,401	$ 13	$ 2,524,152	$ 362	$ 3,614,523	$ 519	$ 5,156,921	$ 740	$ 3,430,609	$ 492	$ 198,819	$ 29	$ 4,525
Medium FTE															
CoSCC	$ 3,688,970		$ 2,661		$ 763,127		$ 754,351		$ 1,094,147		$ 828,568		$ 75,706		
SSCC	6,421,142		167,627		1,073,053		1,357,756		1,874,174		1,650,599		147,827		
NSTI	6,309,607		42,681		1,084,781		1,170,182		1,702,761		843,291		244,435		
RSCC	6,021,884		144,395		968,072		1,300,973		1,394,423		1,020,775		28,480		
WSCC	5,567,516		77,345		911,496		1,151,501		1,369,058		1,169,967		40,213		
Sub-total	$ 28,009,119	$ 2,442	$ 434,709	$ 38	$ 4,800,529	$ 419	$ 5,734,763	$ 500	$ 7,434,563	$ 648	$ 5,513,200	$ 481	$ 536,661	$ 47	$ 4,575
Large FTE															
VSCC	$ 4,814,161		$ 27,358		$ 414,035		$ 1,162,873		$ 1,311,029		$ 791,159		$ 43,844		
STIM	9,944,613		-		1,219,363		1,507,245		2,230,799		1,124,132		201,067		
PSTCC	5,653,622		40,011		459,734		803,045		1,223,755		1,034,055		67,342		
CSTCC	9,431,391		198,529		1,187,559		1,649,564		1,055,716		1,299,532		82,328		
Sub-total	$ 29,843,787	$ 2,527	$ 265,898	$ 23	$ 3,280,691	$ 278	$ 5,122,727	$ 434	$ 5,821,299	$ 493	$ 4,248,878	$ 360	$ 394,581	$ 33	$ 4,148
Total	$ 74,358,418	$ 2,459	$ 793,008	$ 26	$ 10,605,372	$ 351	$ 14,472,013	$ 479	$ 18,412,783	$ 609	$ 13,192,687	$ 436	$ 1,130,061	$ 37	$ 4,397

Table A-12.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1989-90

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 2,416,723		$ 145,339		$ 282,234		$ 588,072		$ 945,558		$ 451,309		$ 39,706		
MSCC	3,775,911		67,752		588,392		752,079		876,003		809,974		29,051		
JSCC	4,519,603		33,586		608,287		909,070		1,386,253		820,015		67,623		
CISCC	4,177,640		15,746		446,424		1,221,304		1,405,035		1,098,042		68,036		
NSTCC	3,267,195		74,333		367,677		717,343		1,009,318		615,781		48,471		
Sub-total	$ 18,157,072	$ 2,329	$ 336,756	$ 43	$ 2,293,014	$ 294	$ 4,187,868	$ 537	$ 5,622,167	$ 721	$ 3,795,121	$ 487	$ 252,887	$ 32	$ 4,443
Medium FTE															
CoSCC	$ 4,057,212		$ 3,513		$ 973,214		$ 818,757		$ 1,150,804		$ 848,144		$ 62,706		
SSCC	7,035,095		198,850		1,078,504		1,557,871		2,049,195		1,564,626		180,633		
NSTI	6,196,598		44,327		1,128,683		1,076,596		1,866,924		992,528		251,680		
RSCC	7,235,101		171,674		1,133,141		1,368,759		1,548,183		1,297,945		42,363		
WSCC	6,212,601		92,454		857,314		1,258,733		1,450,749		1,258,879		68,071		
Sub-total	$ 30,736,607	$ 2,405	$ 510,818	$ 40	$ 5,170,856	$ 405	$ 6,080,716	$ 476	$ 8,065,855	$ 631	$ 5,962,122	$ 466	$ 605,453	$ 47	$ 4,470
Large FTE															
VSCC	$ 4,938,853		$ 33,877		$ 472,398		$ 1,148,398		$ 1,364,027		$ 859,347		$ 46,821		
STIM	11,775,001		93,545		1,399,611		1,793,713		2,428,125		1,478,678		249,579		
PSTCC	6,652,481		36,971		510,010		1,014,630		1,407,475		1,128,525		78,683		
CSTCC	11,127,166		208,716		1,307,050		1,876,568		1,218,149		1,392,476		141,143		
Sub-total	$ 34,493,501	$ 2,466	$ 373,109	$ 27	$ 3,689,069	$ 264	$ 5,833,309	$ 417	$ 6,417,776	$ 459	$ 4,859,026	$ 347	$ 516,226	$ 37	$ 4,017
Total	$ 83,387,180	$ 2,412	$ 1,220,683	$ 35	$ 11,152,939	$ 323	$ 16,101,893	$ 466	$ 20,105,798	$ 582	$ 14,616,269	$ 423	$ 1,374,566	$ 40	$ 4,280

Table A-13.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1990-91

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 2,695,893		$ 172,131		$ 342,021		$ 654,985		$ 822,188		$ 489,622		$ 81,635		
MSCC	4,061,006		69,456		606,598		801,029		888,273		787,136		48,353		
JSCC	4,847,457		35,716		571,596		1,275,005		1,352,313		877,044		103,403		
CISCC	4,453,573		70,616		484,951		1,289,222		1,256,322		1,161,997		73,083		
NSTCC	4,293,244		45,224		457,152		797,591		1,002,969		679,904		35,527		
Sub-total	$ 20,371,173	$ 2,285	$ 393,143	$ 44	$ 2,462,318	$ 276	$ 4,817,832	$ 540	$ 5,322,065	$ 597	$ 3,995,703	$ 448	$ 342,001	$ 38	$ 4,229
Medium FTE															
CoSCC	$ 4,582,385		$ 5,581		$ 957,296		$ 876,261		$ 1,111,528		$ 935,854		$ 57,359		
SSCC	7,557,654		211,210		1,453,025		1,352,648		1,953,665		1,758,144		264,876		
NSTI	6,647,285		39,076		989,754		1,417,733		1,531,020		983,284		374,803		
RSCC	7,787,071		192,570		1,327,876		1,412,358		1,710,405		1,502,075		89,936		
WSCC	6,955,385		149,171		784,182		1,305,928		1,355,855		1,303,896		104,986		
Sub-total	$ 33,529,780	$ 2,407	$ 597,608	$ 43	$ 5,512,133	$ 396	$ 6,364,928	$ 457	$ 7,662,473	$ 550	$ 6,483,253	$ 465	$ 891,960	$ 64	$ 4,381
Large FTE															
VSCC	$ 5,900,940		$ 36,563		$ 504,142		$ 1,331,489		$ 1,272,366		$ 904,645		$ 93,679		
STIM	12,130,659		198,100		1,672,488		1,805,267		2,123,332		1,479,524		467,494		
PSTCC	8,400,125		28,762		788,433		1,329,377		1,684,205		1,216,213		122,602		
CSTCC	12,502,014		409,385		1,358,380		2,205,403		1,327,299		1,497,828		152,797		
Sub-total	$ 38,933,738	$ 2,465	$ 672,810	$ 43	$ 4,323,443	$ 274	$ 6,671,536	$ 422	$ 6,407,202	$ 406	$ 5,098,210	$ 323	$ 836,572	$ 53	$ 3,986
Total	$ 92,834,691	$ 2,402	$ 1,663,561	$ 43	$ 12,297,894	$ 318	$ 17,854,296	$ 462	$ 19,391,740	$ 502	$ 15,577,166	$ 403	$ 2,070,533	$ 54	$ 4,184

Table A-14.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1991-92

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 2,676,169		$ 18,484		$ 301,355		$ 597,954		$ 798,785		$ 497,583		$ 90,106		
MSCC	4,150,125		75,039		402,935		755,817		880,267		797,336		51,797		
JSCC	4,844,214		59,026		689,559		1,250,843		1,183,887		835,571		106,740		
CISCC	4,254,099		38,337		393,446		1,096,319		1,204,886		1,137,896		88,941		
NSTCC	4,070,084		42,708		373,604		855,434		929,321		750,805		42,723		
Sub-total	$ 19,994,691	$ 2,056	$ 233,594	$ 24	$ 2,160,899	$ 222	$ 4,556,367	$ 469	$ 4,997,146	$ 514	$ 4,019,191	$ 413	$ 380,307	$ 39	$ 3,737
Medium FTE															
CoSCC	$ 4,590,105		$ 6,414		$ 923,095		$ 917,007		$ 1,122,801		$ 898,698		$ 82,850		
SSCC	9,057,716		103,611		1,311,507		1,832,723		2,051,772		1,682,113		427,761		
NSTI	6,217,163		22,080		820,996		1,291,218		1,384,971		904,876		365,796		
RSCC	7,764,178		222,704		1,350,379		1,364,576		1,787,652		1,512,468		85,290		
WSCC	6,729,449		74,158		841,088		1,253,938		1,349,131		1,258,063		99,766		
Sub-total	$ 34,358,611	$ 2,156	$ 428,967	$ 27	$ 5,247,065	$ 329	$ 6,659,462	$ 418	$ 7,696,327	$ 483	$ 6,256,218	$ 393	$ 1,061,463	$ 67	$ 3,873
Large FTE															
VSCC	$ 5,845,648		$ 23,990		$ 535,671		$ 1,282,702		$ 1,264,570		$ 818,301		$ 73,960		
STIM	13,028,239		189,552		1,527,323		1,875,250		2,095,737		1,411,095		434,412		
PSTCC	9,245,021		73,119		1,073,425		1,525,616		1,713,214		1,527,549		162,514		
CSTCC	11,958,431		392,309		1,391,509		2,682,181		1,589,531		1,560,936		152,247		
Sub-total	$ 40,077,339	$ 2,217	$ 678,970	$ 38	$ 4,527,928	$ 250	$ 7,365,749	$ 407	$ 6,663,052	$ 369	$ 5,317,881	$ 294	$ 823,133	$ 46	$ 3,620
Total	$ 94,430,641	$ 2,159	$ 1,341,531	$ 31	$ 11,935,892	$ 273	$ 18,581,578	$ 425	$ 19,356,525	$ 443	$ 15,593,290	$ 357	$ 2,264,903	$ 52	$ 3,738

Table A-15.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1992-93

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 3,095,346		$ 21,999		$ 374,381		$ 676,186		$ 825,786		$ 524,117		$ 61,962		
MSCC	4,874,052		83,265		625,332		854,732		875,032		857,626		47,716		
JSCC	5,272,055		50,368		744,168		1,310,004		1,279,924		899,161		105,611		
CISCC	4,883,911		41,876		513,075		1,241,557		1,312,712		1,203,070		93,409		
NSTCC	5,176,501		53,888		478,551		919,149		1,014,855		814,651		61,096		
Sub-total	$ 23,301,865	$ 2,311	$ 251,396	$ 25	$ 2,735,507	$ 271	$ 5,001,628	$496	$ 5,308,309	$526	$ 4,298,625	$ 426	$ 369,794	$ 37	$ 4,093
Medium FTE															
CoSCC	$ 5,002,445		$ 6,194		$ 1,050,734		$ 916,338		$ 1,209,213		$ 868,686		$ 112,526		
SSCC	8,863,831		99,747		1,798,417		1,962,911		2,295,261		1,851,235		250,125		
NSTI	7,162,751		420		839,365		1,296,097		1,366,523		941,484		357,475		
RSCC	9,155,499		247,365		1,375,538		1,418,107		1,756,103		1,514,176		176,529		
WSCC	8,657,972		88,371		926,130		1,417,472		1,431,389		1,471,776		124,780		
Sub-total	$ 38,842,498	$ 2,293	$ 442,097	$ 26	$ 5,990,184	$ 354	$ 7,010,925	$414	$ 8,058,489	$476	$ 6,647,357	$ 392	$ 1,021,435	$ 60	$ 4,014
Large FTE															
VSCC	$ 6,704,560		$ 34,760		$ 642,071		$ 1,471,310		$ 1,471,891		$ 882,505		$ 99,068		
STIM	13,560,203		208,718		1,747,390		1,971,805		2,222,198		1,564,222		462,842		
PSTCC	11,649,356		77,179		1,449,760		1,890,034		2,003,251		1,593,552		202,346		
CSTCC	14,379,201		179,707		1,783,250		2,902,529		1,965,087		1,543,909		201,373		
Sub-total	$ 46,293,320	$ 2,423	$ 500,364	$ 26	$ 5,622,471	$ 294	$ 8,235,678	$431	$ 7,662,427	$401	$ 5,584,188	$ 292	$ 965,629	$ 51	$ 3,918
Total	$ 108,437,683	$ 2,350	$ 1,193,857	$ 26	$ 14,348,162	$ 311	$ 20,248,231	$439	$ 21,029,225	$456	$ 16,530,170	$ 358	$ 2,356,858	$ 51	$ 3,991

Table A-16.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1993-94

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 3,543,728		$ 19,698		$ 421,999		$ 806,839		$ 882,082		$ 602,192		$ 67,236		
MSCC	5,307,769		105,948		726,260		1,014,390		1,015,798		915,720		89,642		
JSCC	5,551,622		51,730		816,446		1,425,750		1,476,650		944,589		126,511		
CISCC	5,422,127		48,134		586,287		1,378,296		1,370,429		1,214,756		107,823		
NSTCC	5,425,668		426,897		599,993		1,079,346		1,094,964		882,510		82,162		
Sub-total	$ 25,250,914	$ 2,511	$ 652,407	$ 65	$ 3,150,985	$ 313	$ 5,704,621	$ 567	$ 5,839,923	$ 581	$ 4,559,767	$ 453	$ 473,374	$ 47	$ 4,538
Medium FTE															
CoSCC	$ 5,513,592		$ 5,253		$ 1,626,619		$ 1,133,525		$ 1,375,809		$ 1,003,929		$ 89,563		
SSCC	9,480,974		177,233		2,326,319		2,574,483		2,712,541		2,216,955		414,173		
NSTI	7,380,943		414		823,453		1,457,319		1,448,693		1,025,743		378,621		
RSCC	10,163,254		252,650		1,629,554		1,638,006		2,012,883		1,605,400		232,880		
WSCC	9,803,339		161,931		1,071,605		1,581,961		1,595,896		1,449,371		136,578		
Sub-total	$ 42,342,102	$ 2,542	$ 597,481	$ 36	$ 7,477,550	$ 449	$ 8,385,294	$ 503	$ 9,145,822	$ 549	$ 7,301,398	$ 438	$ 1,251,815	$ 75	$ 4,593
Large FTE															
VSCC	$ 8,181,011		$ 29,376		$ 903,107		$ 1,833,221		$ 1,867,430		$ 984,884		$ 135,079		
STIM	15,830,756		222,817		1,802,700		2,273,888		2,440,409		1,687,713		646,312		
PSTCC	11,790,339		183,127		1,680,757		2,196,444		2,034,601		1,509,776		203,185		
CSTCC	14,959,295		185,937		2,025,111		3,164,895		2,304,681		1,874,466		197,925		
Sub-total	$ 50,761,401	$ 2,652	$ 621,257	$ 32	$ 6,411,675	$ 335	$ 9,468,448	$ 495	$ 8,447,121	$ 441	$ 6,056,839	$ 316	$ 1,182,501	$ 62	$ 4,333
Total	$ 118,354,417	$ 2,581	$ 1,871,145	$ 41	$ 17,040,210	$ 372	$ 23,558,363	$ 514	$ 23,432,866	$ 511	$ 17,918,004	$ 391	$ 2,907,690	$ 63	$ 4,472

Table A-17.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1994-95

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 3,843,912		$ 20,761		$ 379,450		$ 789,047		$ 941,515		$ 641,111		$ 75,357		
MSCC	5,860,569		120,304		723,756		1,115,398		1,246,706		1,019,270		102,591		
JSCC	6,025,496		51,922		908,534		1,472,634		1,635,760		986,145		140,840		
CISCC	5,717,252		62,286		602,888		1,501,788		1,326,884		1,298,876		108,965		
NSTCC	5,889,856		548,780		635,296		1,093,354		1,269,227		948,849		103,238		
Sub-total	$ 27,337,085	$ 2,761	$ 804,053	$ 81	$ 3,249,924	$ 328	$ 5,972,221	$ 603	$ 6,420,092	$ 648	$ 4,894,251	$ 494	$ 530,991	$ 54	$ 4,970
Medium FTE															
CoSCC	$ 6,284,546		$ 6,302		$ 1,628,361		$ 1,300,260		$ 1,414,798		$ 1,071,128		$ 115,889		
SSCC	9,602,158		212,606		2,555,134		2,694,304		3,284,723		2,350,496		386,913		
NSTI	8,331,769		5,994		809,841		1,640,940		1,590,119		1,020,021		452,372		
RSCC	10,300,868		296,919		1,980,441		1,900,394		2,072,220		1,793,646		181,116		
WSCC	10,248,796		179,360		1,379,895		1,695,607		1,796,525		1,568,535		159,609		
Sub-total	$ 44,768,137	$ 2,716	$ 701,181	$ 43	$ 8,353,672	$ 507	$ 9,231,505	$ 560	$ 10,158,385	$ 616	$ 7,803,826	$ 473	$ 1,295,899	$ 79	$ 4,993
Large FTE															
VSCC	$ 9,098,735		$ 59,629		$ 1,056,951		$ 2,149,381		$ 1,952,206		$ 1,133,581		$ 163,053		
STIM	15,214,560		244,669		1,761,344		2,254,271		2,659,050		1,783,913		717,097		
PSTCC	12,751,741		162,904		2,261,437		2,441,807		2,483,784		1,519,360		193,346		
CSTCC	15,168,510		82,466		2,826,955		2,274,859		3,294,309		2,323,056		243,291		
Sub-total	$ 52,233,546	$ 2,746	$ 549,668	$ 29	$ 7,906,687	$ 416	$ 9,120,318	$ 480	$ 10,389,349	$ 546	$ 6,759,910	$ 355	$ 1,316,787	$ 69	$ 4,641
Total	$ 124,338,768	$ 2,738	$ 2,054,902	$ 45	$ 19,510,283	$ 430	$ 24,324,044	$ 536	$ 26,967,826	$ 594	$ 19,457,987	$ 429	$ 3,143,677	$ 69	$ 4,841

Table A-18.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1995-96

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 3,913,272		$ 28,984		$ 383,572		$ 788,194		$ 970,454		$ 670,206		$ 70,207		
MSCC	5,874,845		129,671		671,449		1,092,418		1,258,803		1,034,514		104,027		
JSCC	6,450,114		54,644		738,087		1,551,111		1,650,401		1,190,076		136,820		
CISCC	5,796,298		50,576		626,508		1,532,913		1,391,654		1,299,780		121,336		
NSTCC	6,148,663		630,776		689,198		1,137,027		1,325,177		1,083,193		105,905		
Sub-total	$ 28,183,192	$ 2,784	$ 894,651	$ 88	$ 3,108,814	$ 307	$ 6,101,663	$603	$ 6,596,489	$ 652	$ 5,277,769	$521	$ 538,295	$ 53	$ 5,008
Medium FTE															
CoSCC	$ 6,435,271		$ 7,697		$ 1,581,010		$ 1,237,348		$ 1,461,161		$ 1,127,804		$ 134,769		
SSCC	9,855,438		199,826		2,162,272		3,333,137		3,686,867		2,402,023		445,871		
NSTI	8,342,031		53,993		803,480		1,706,502		1,572,739		1,066,374		487,194		
RSCC	10,206,761		287,725		2,256,376		1,900,331		2,109,992		1,828,466		158,114		
WSCC	10,363,181		253,219		1,164,604		1,742,771		1,934,412		1,805,507		166,678		
Sub-total	$ 45,202,682	$ 2,760	$ 802,460	$ 49	$ 7,967,742	$ 487	$ 9,920,089	$606	$ 10,765,171	$ 657	$ 8,230,174	$503	$ 1,392,626	$ 85	$ 5,147
Large FTE															
VSCC	$ 9,424,250		$ 45,630		$ 1,267,778		$ 2,393,857		$ 2,034,338		$ 1,163,903		$ 213,809		
STIM	15,813,094		232,596		2,093,053		2,519,617		2,853,304		1,833,804		777,716		
PSTCC	12,751,105		208,985		2,406,846		2,797,124		2,563,767		1,907,975		231,075		
CSTCC	14,750,458		110,280		2,834,352		2,468,898		3,293,497		2,360,867		425,912		
Sub-total	$ 52,738,907	$ 2,824	$ 597,491	$ 32	$ 8,602,029	$ 461	$ 10,179,496	$545	$ 10,744,906	$ 575	$ 7,266,549	$389	$ 1,648,512	$ 88	$ 4,914
Total	$ 126,124,781	$ 2,792	$ 2,294,602	$ 51	$ 19,678,585	$ 436	$ 26,201,248	$580	$ 28,106,566	$ 622	$ 20,774,492	$460	$ 3,579,433	$ 79	$ 5,020

Table A-19.

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1996-97

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 4,150,125		$ 28,238		$ 417,045		$ 837,653		$ 982,764		$ 724,895		$ 70,987		
MSCC	6,142,762		124,284		628,679		1,146,138		1,315,237		1,033,621		99,005		
JSCC	6,713,038		46,804		786,540		1,490,474		1,692,741		1,267,380		136,432		
CISCC	6,091,124		43,554		694,736		1,517,009		1,445,356		1,343,080		109,027		
NSTCC	6,250,946		843,125		780,560		1,086,244		1,494,730		1,119,466		83,247		
Sub-total	$ 29,347,995	$ 2,811	$ 1,086,005	$ 104	$ 3,307,560	$317	$ 6,077,518	$582	$ 6,930,828	$ 664	$ 5,488,442	$ 526	$ 498,698	$48	$ 5,051
Medium FTE															
CoSCC	$ 6,764,104		$ 8,385		$ 1,607,251		$ 1,371,203		$ 1,504,926		$ 1,193,906		$ 118,492		
SSCC	9,598,704		177,664		1,902,813		3,330,334		4,089,320		2,489,644		393,545		
NSTI	8,938,042		32,095		817,071		1,789,624		1,664,701		1,004,087		534,002		
RSCC	11,092,476		303,727		2,048,088		1,996,608		2,196,580		1,985,177		148,819		
WSCC	10,560,706		364,741		1,243,928		1,761,594		1,989,121		2,207,965		171,854		
Sub-total	$ 46,954,032	$ 2,777	$ 886,612	$ 52	$ 7,619,151	$451	$ 10,249,363	$606	$ 11,444,648	$ 677	$ 8,880,799	$ 525	$ 1,366,712	$81	$ 5,169
Large FTE															
VSCC	$ 10,001,653		$ 54,064		$ 1,309,035		$ 2,472,751		$ 2,140,190		$ 1,281,554		$ 270,947		
STIM	16,183,749		249,867		2,222,915		2,500,450		2,997,577		2,087,087		838,049		
PSTCC	13,929,217		198,399		2,300,759		2,887,315		2,733,020		1,978,133		247,211		
CSTCC	14,968,141		97,665		2,954,137		2,556,548		3,536,895		2,639,555		338,547		
Sub-total	$ 55,082,760	$ 2,831	$ 599,995	$ 31	$ 8,786,846	$452	$ 10,417,064	$535	$ 11,407,682	$ 586	$ 7,986,329	$ 410	$ 1,694,754	$87	$ 4,932
Total	$ 131,384,787	$ 2,807	$ 2,572,612	$ 55	$ 19,713,557	$421	$ 26,743,945	$571	$ 29,783,158	$ 636	$ 22,355,570	$ 478	$ 3,560,164	$76	$ 5,044

Table A-20

Unrestricted Educational and General Expenditures Per FTE Categorized by Institution Size of Small, Medium, and Large Enrollment
TBR Community Colleges
Fiscal Year 1997-98

	Instruction	Exp. Per FTE	Public Service	Exp. Per FTE	Academic Support	Exp. Per FTE	Student Services	Exp. Per FTE	Institutional Support	Exp. Per FTE	Operation & Maintenance Of Plant	Exp. Per FTE	Scholarships & Fellowships	Exp. Per FTE	Total Exp. Per FTE
Small FTE															
DSCC	$ 4,432,085		$ 28,216		$ 422,819		$ 1,051,061		$ 1,010,871		$ 751,931		$ 75,317		
MSCC	6,318,633		121,215		552,237		1,201,251		1,289,843		1,020,258		77,345		
JSCC	7,082,194		42,101		742,210		1,514,358		1,919,420		1,282,171		149,311		
CISCC	6,277,022		61,985		725,054		1,446,110		1,568,264		1,383,385		100,038		
NSTCC	6,413,298		-		780,550		1,446,828		1,439,573		1,259,915		91,718		
Sub-total	$ 30,523,232	$ 2,789	$ 253,517	$ 23	$ 3,222,870	$ 294	$ 6,659,608	$ 608	$ 7,227,971	$ 660	$ 5,697,660	$ 521	$ 493,729	$ 45	$ 4,940
Medium FTE															
CoSCC	$ 7,131,162		$ 9,198		$ 1,720,213		$ 1,333,183		$ 1,509,165		$ 1,218,322		$ 132,604		
SSCC	8,716,770		96,666		1,563,933		3,309,567		3,587,294		2,263,973		290,689		
NSTI	9,541,902		32,838		817,924		1,912,652		1,718,570		1,073,748		349,674		
RSCC	11,043,346		319,694		1,573,968		2,055,276		2,252,502		2,035,959		168,297		
WSCC	10,914,009		545,496		1,217,467		1,895,061		2,040,919		2,496,965		198,552		
Sub-total	$ 47,347,189	$ 2,802	$ 1,003,892	$ 59	$ 6,893,505	$ 408	$ 10,505,739	$ 622	$ 11,108,450	$ 657	$ 9,088,967	$ 538	$ 1,139,816	$ 67	$ 5,154
Large FTE															
VSCC	$ 10,523,974		$ 51,702		$ 1,471,745		$ 2,735,997		$ 2,290,375		$ 1,255,413		$ 284,206		
STIM	15,675,381		234,071		2,255,539		2,394,627		2,961,206		2,252,804		660,784		
PSTCC	14,330,107		172,760		2,040,583		2,738,330		2,673,256		2,211,282		257,724		
CSTCC	15,862,884		105,123		3,188,694		2,519,994		3,622,304		2,619,927		243,661		
Sub-total	$ 56,392,346	$ 2,916	$ 563,656	$ 29	$ 8,956,561	$ 463	$ 10,388,948	$ 537	$ 11,547,141	$ 597	$ 8,339,426	$ 431	$ 1,446,375	$ 75	$ 5,048
Total	$ 134,262,767	$ 2,846	$ 1,821,065	$ 39	$ 19,072,936	$ 404	$ 27,554,295	$ 584	$ 29,883,562	$ 633	$ 23,126,053	$ 490	$ 3,079,920	$ 66	$ 5,061

Table A-21.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1988-89

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 2,313,783	52.6%	$ 3,096	0.1%	$ 231,268	5.3%	$ 568,865	12.9%	$ 815,631	18.5%	$ 420,021	9.5%	$ 50,290	1.1%
MSCC	3,456,661	54.9%	64,555	1.0%	527,927	8.4%	690,111	11.0%	781,426	12.4%	750,727	11.9%	26,169	0.4%
JSCC	3,969,055	53.0%	20,462	0.3%	685,997	9.2%	800,585	10.7%	1,284,342	17.2%	671,272	9.0%	54,490	0.7%
CISCC	4,008,388	50.4%	4,288	0.1%	422,411	5.3%	1,082,057	13.6%	1,361,202	17.1%	1,027,413	12.9%	49,502	0.6%
NSTCC	2,757,625	51.2%	-	0.0%	656,549	12.2%	472,905	8.8%	914,320	17.0%	561,176	10.4%	18,368	0.3%
Sub-Total	$ 16,505,512	52.4%	$ 92,401	0.3%	$ 2,524,152	8.0%	$ 3,614,523	11.5%	$ 5,156,921	16.4%	$ 3,430,609	10.9%	$ 198,819	0.6%
Medium FTE Enrollment														
CoSCC	$ 3,688,970	51.2%	$ 2,661	0.0%	$ 763,127	10.6%	$ 754,351	10.5%	$ 1,094,147	15.2%	$ 828,568	11.5%	$ 75,706	1.1%
SSCC	6,421,142	50.6%	167,627	1.3%	1,073,053	8.5%	1,357,756	10.7%	1,874,174	14.8%	1,650,599	13.0%	147,827	1.2%
NSTI	6,309,607	55.4%	42,681	0.4%	1,084,781	9.5%	1,170,182	10.3%	1,702,761	14.9%	843,291	7.4%	244,435	2.1%
RSCC	6,021,884	55.4%	144,395	1.3%	968,072	8.9%	1,300,973	12.0%	1,394,423	12.8%	1,020,775	9.4%	28,480	0.3%
WSCC	5,567,516	54.1%	77,345	0.8%	911,496	8.9%	1,151,501	11.2%	1,369,058	13.3%	1,169,967	11.4%	40,213	0.4%
Sub-Total	$ 28,009,119	53.4%	$ 434,709	0.8%	$ 4,800,529	9.2%	$ 5,734,763	10.9%	$ 7,434,563	14.2%	$ 5,513,200	10.5%	$ 536,661	1.0%
Large FTE Enrollment														
VSCC	$ 4,814,161	56.2%	$ 27,358	0.3%	$ 414,035	4.8%	$ 1,162,873	13.6%	$ 1,311,029	15.3%	$ 791,159	9.2%	$ 43,844	0.5%
STIM	9,944,613	61.3%	-	0.0%	1,219,363	7.5%	1,507,245	9.3%	2,230,799	13.7%	1,124,132	6.9%	201,067	1.2%
PSTCC	5,653,622	60.9%	40,011	0.4%	459,734	5.0%	803,045	8.7%	1,223,755	13.2%	1,034,055	11.1%	67,342	0.7%
CSTCC	9,431,391	63.3%	198,529	1.3%	1,187,559	8.0%	1,649,564	11.1%	1,055,716	7.1%	1,299,532	8.7%	82,328	0.6%
Sub-Total	$ 29,843,787	60.9%	$ 265,898	0.5%	$ 3,280,691	6.7%	$ 5,122,727	10.5%	$ 5,821,299	11.9%	$ 4,248,878	8.7%	$ 394,581	0.8%
Total	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%

NOTE: Enrollment Classification -- Small FTE < 2,500; Medium FTE = 2,500--3,999; and, Large FTE = 4,000 and above.

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-22.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1989-90

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 2,416,723	50%	$ 145,339	3%	$ 282,234	6%	$ 588,072	12%	$ 945,558	19%	$ 451,309	9%	$ 39,706	1%
MSCC	3,775,911	55%	67,752	1%	588,392	9%	752,079	11%	876,003	13%	809,974	12%	29,051	0%
JSCC	4,519,603	54%	33,586	0%	608,287	7%	909,070	11%	1,386,253	17%	820,015	10%	67,623	1%
CISCC	4,177,640	50%	15,746	0%	446,424	5%	1,221,304	14%	1,405,035	17%	1,098,042	13%	68,036	1%
NSTCC	3,267,195	54%	74,333	1%	367,677	6%	717,343	12%	1,009,318	17%	615,781	10%	48,471	1%
Sub-Total	$ 18,157,072	52%	$ 336,756	1%	$ 2,293,014	7%	$ 4,187,868	12%	$ 5,622,167	16%	$ 3,795,121	11%	$ 252,887	1%
Medium FTE Enrollment														
CoSCC	$ 4,057,212	51%	$ 3,513	0%	$ 973,214	12%	$ 818,757	10%	$ 1,150,804	15%	$ 848,144	11%	$ 62,706	1%
SSCC	7,035,095	51%	198,850	1%	1,078,504	8%	1,557,871	11%	2,049,195	15%	1,564,626	11%	180,633	1%
NSTI	6,196,598	54%	44,327	0%	1,128,683	10%	1,076,596	9%	1,866,924	16%	992,528	9%	251,680	2%
RSCC	7,235,101	57%	171,674	1%	1,133,141	9%	1,368,759	11%	1,548,183	12%	1,297,945	10%	42,363	0%
WSCC	6,212,601	55%	92,454	1%	857,314	8%	1,258,733	11%	1,450,749	13%	1,258,879	11%	68,071	1%
Sub-Total	$ 30,736,607	54%	$ 510,818	1%	$ 5,170,856	9%	$ 6,080,716	11%	$ 8,065,855	14%	$ 5,962,122	10%	$ 605,453	1%
Large FTE Enrollment														
VSCC	$ 4,938,853	56%	$ 33,877	0%	$ 472,398	5%	$ 1,148,398	13%	$ 1,364,027	15%	$ 859,347	10%	$ 46,821	1%
STIM	11,775,001	61%	93,545	0%	1,399,611	7%	1,793,713	9%	2,428,125	13%	1,478,678	8%	249,579	1%
PSTCC	6,652,481	61%	36,971	0%	510,010	5%	1,014,630	9%	1,407,475	13%	1,128,525	10%	78,683	1%
CSTCC	11,127,166	64%	208,716	1%	1,307,050	8%	1,876,568	11%	1,218,149	7%	1,392,476	8%	141,143	1%
Sub-Total	$ 34,493,501	61%	$ 373,109	1%	$ 3,689,069	7%	$ 5,833,309	10%	$ 6,417,776	11%	$ 4,859,026	9%	$ 516,226	1%
Total	$ 83,387,180	56%	$ 1,220,683	1%	$ 11,152,939	8%	$ 16,101,893	11%	$ 20,105,798	14%	$ 14,616,269	10%	$ 1,374,566	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-23.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1990-91

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 2,695,893	51%	$ 172,131	3%	$ 342,021	7%	$ 654,985	12%	$ 822,188	16%	$ 489,622	9%	$ 81,635	2%
MSCC	4,081,006	56%	69,456	1%	606,598	8%	801,029	11%	888,273	12%	787,136	11%	48,353	1%
JSCC	4,847,457	53%	35,716	0%	571,596	6%	1,275,005	14%	1,352,313	15%	877,044	10%	103,403	1%
CISCC	4,453,573	51%	70,616	1%	484,951	6%	1,289,222	15%	1,256,322	14%	1,161,997	13%	73,083	1%
NSTCC	4,293,244	59%	45,224	1%	457,152	6%	797,591	11%	1,002,969	14%	679,904	9%	35,527	0%
Sub-Total	$ 20,371,173	54%	$ 393,143	1%	$ 2,462,318	7%	$ 4,817,832	13%	$ 5,322,065	14%	$ 3,995,703	11%	$ 342,001	1%
Medium FTE Enrollment														
CoSCC	$ 4,582,385	54%	$ 5,581	0%	$ 957,296	11%	$ 876,261	10%	$ 1,111,528	13%	$ 935,854	11%	$ 57,359	1%
SSCC	7,557,654	52%	211,210	1%	1,453,025	10%	1,352,648	9%	1,953,665	13%	1,758,144	12%	264,876	2%
NSTI	6,647,285	55%	39,076	0%	989,754	8%	1,417,733	12%	1,531,020	13%	983,284	8%	374,803	3%
RSCC	7,787,071	56%	192,570	1%	1,327,876	9%	1,412,358	10%	1,710,405	12%	1,502,075	11%	89,936	1%
WSCC	6,955,385	58%	149,171	1%	784,182	7%	1,305,928	11%	1,355,855	11%	1,303,896	11%	104,986	1%
Sub-Total	$ 33,529,780	55%	$ 597,608	1%	$ 5,512,133	9%	$ 6,364,928	10%	$ 7,662,473	13%	$ 6,483,253	11%	$ 891,960	1%
Large FTE Enrollment														
VSCC	$ 5,900,940	59%	$ 36,563	0%	$ 504,142	5%	$ 1,331,489	13%	$ 1,272,366	13%	$ 904,645	9%	$ 93,679	1%
STIM	12,130,659	61%	198,100	1%	1,672,488	8%	1,805,267	9%	2,123,332	11%	1,479,524	7%	467,494	2%
PSTCC	8,400,125	62%	28,762	0%	788,433	6%	1,329,377	10%	1,684,205	12%	1,216,213	9%	122,602	1%
CSTCC	12,502,014	64%	409,385	2%	1,358,380	7%	2,205,403	11%	1,327,299	7%	1,497,828	8%	152,797	1%
Sub-Total	$ 38,933,738	62%	$ 672,810	1%	$ 4,323,443	7%	$ 6,671,536	11%	$ 6,407,202	10%	$ 5,098,210	8%	$ 836,572	1%
Total	$ 92,834,691	57%	$ 1,663,561	1%	$ 12,297,894	8%	$ 17,854,296	11%	$ 19,391,740	12%	$ 15,577,166	10%	$ 2,070,533	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-24

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1991-92

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 2,676,169	54%	$ 18,484	0%	$ 301,355	6%	$ 597,954	12%	$ 798,785	16%	$ 497,583	10%	$ 90,106	2%
MSCC	4,150,125	58%	75,039	1%	402,935	6%	755,817	11%	880,267	12%	797,336	11%	51,797	1%
JSCC	4,844,214	54%	59,026	1%	689,559	8%	1,250,843	14%	1,183,887	13%	835,571	9%	106,740	1%
CISCC	4,254,099	52%	38,337	0%	393,446	5%	1,096,319	13%	1,204,886	15%	1,137,896	14%	88,941	1%
NSTCC	4,070,084	58%	42,708	1%	373,604	5%	855,434	12%	929,321	13%	750,805	11%	42,723	1%
Sub-Total	$ 19,994,691	55%	$ 233,594	1%	$ 2,160,899	6%	$ 4,556,367	13%	$ 4,997,146	14%	$ 4,019,191	11%	$ 380,307	1%
Medium FTE Enrollment														
CoSCC	$ 4,590,105	54%	$ 6,414	0%	$ 923,095	11%	$ 917,007	11%	$ 1,122,801	13%	$ 898,698	11%	$ 82,850	1%
SSCC	9,057,716	55%	103,611	1%	1,311,507	8%	1,832,723	11%	2,051,772	12%	1,682,113	10%	427,761	3%
NSTI	6,217,163	56%	22,080	0%	820,996	7%	1,291,218	12%	1,384,971	13%	904,876	8%	365,796	3%
RSCC	7,764,178	55%	222,704	2%	1,350,379	10%	1,364,576	10%	1,787,652	13%	1,512,468	11%	85,290	1%
WSCC	6,729,449	58%	74,158	1%	841,088	7%	1,253,938	11%	1,349,131	12%	1,258,063	11%	99,766	1%
Sub-Total	$ 34,358,611	56%	$ 428,967	1%	$ 5,247,065	9%	$ 6,659,462	11%	$ 7,696,327	12%	$ 6,256,218	10%	$ 1,061,463	2%
Large FTE Enrollment														
VSCC	$ 5,845,648	59%	$ 23,990	0%	$ 535,671	5%	$ 1,282,702	13%	$ 1,264,570	13%	$ 818,301	8%	$ 73,960	1%
STIM	13,028,239	63%	189,552	1%	1,527,323	7%	1,875,250	9%	2,095,737	10%	1,411,095	7%	434,412	2%
PSTCC	9,245,021	60%	73,119	0%	1,073,425	7%	1,525,616	10%	1,713,214	11%	1,527,549	10%	162,514	1%
CSTCC	11,958,431	61%	392,309	2%	1,391,509	7%	2,682,181	14%	1,589,531	8%	1,560,936	8%	152,247	1%
Sub-Total	$ 40,077,339	61%	$ 678,970	1%	$ 4,527,928	7%	$ 7,365,749	11%	$ 6,663,052	10%	$ 5,317,881	8%	$ 823,133	1%
Total	$ 94,430,641	58%	$ 1,341,531	1%	$ 11,935,892	7%	$ 18,581,578	11%	$ 19,356,525	12%	$ 15,593,290	10%	$ 2,264,903	1%

NOTE: Enrollment Classification -- Small FTE < 2,500; Medium FTE = 2,500--3,999; and, Large FTE = 4,000 and above.

Table A-25.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1992-93

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 3,095,346	55%	$ 21,999	0%	$ 374,381	7%	$ 676,186	12%	$ 825,786	15%	$ 524,117	9%	$ 61,962	1%
MSCC	4,874,052	59%	83,265	1%	625,332	8%	854,732	10%	875,032	11%	857,626	10%	47,716	1%
JSCC	5,272,055	55%	50,368	1%	744,168	8%	1,310,004	14%	1,279,924	13%	899,161	9%	105,611	1%
CISCC	4,883,911	53%	41,876	0%	513,075	6%	1,241,557	13%	1,312,712	14%	1,203,070	13%	93,409	1%
NSTCC	5,176,501	61%	53,888	1%	478,551	6%	919,149	11%	1,014,855	12%	814,651	10%	61,096	1%
Sub-Total	$ 23,301,865	56%	$ 251,396	1%	$ 2,735,507	7%	$ 5,001,628	12%	$ 5,308,309	13%	$ 4,298,625	10%	$ 369,794	1%
Medium FTE Enrollment														
CoSCC	$ 5,002,445	55%	$ 6,194	0%	$ 1,050,734	11%	$ 916,338	10%	$ 1,209,213	13%	$ 868,686	9%	$ 112,526	1%
SSCC	8,863,831	52%	99,747	1%	1,798,417	11%	1,962,911	11%	2,295,261	13%	1,851,235	11%	250,125	1%
NSTI	7,162,751	60%	420	0%	839,365	7%	1,296,097	11%	1,366,523	11%	941,484	8%	357,475	3%
RSCC	9,155,499	59%	247,365	2%	1,375,538	9%	1,418,107	9%	1,756,103	11%	1,514,176	10%	176,529	1%
WSCC	8,657,972	61%	88,371	1%	926,130	7%	1,417,472	10%	1,431,389	10%	1,471,776	10%	124,780	1%
Sub-Total	$ 38,842,498	57%	$ 442,097	1%	$ 5,990,184	9%	$ 7,010,925	10%	$ 8,058,489	12%	$ 6,647,357	10%	$ 1,021,435	2%
Large FTE Enrollment														
VSCC	$ 6,704,560	59%	$ 34,760	0%	$ 642,071	6%	$ 1,471,310	13%	$ 1,471,891	13%	$ 882,505	8%	$ 99,068	1%
STIM	13,560,203	62%	208,718	1%	1,747,390	8%	1,971,805	9%	2,222,198	10%	1,564,222	7%	462,842	2%
PSTCC	11,649,356	62%	77,179	0%	1,449,760	8%	1,890,034	10%	2,003,251	11%	1,593,552	8%	202,346	1%
CSTCC	14,379,201	63%	179,707	1%	1,783,250	8%	2,902,529	13%	1,965,087	9%	1,543,909	7%	201,373	1%
Sub-Total	$ 46,293,320	62%	$ 500,364	1%	$ 5,622,471	8%	$ 8,235,678	11%	$ 7,662,427	10%	$ 5,584,188	7%	$ 965,629	1%
Total	$ 108,437,683	59%	$ 1,193,857	1%	$ 14,348,162	8%	$ 20,248,231	11%	$ 21,029,225	11%	$ 16,530,170	9%	$ 2,356,858	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-26.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1993-94

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 3,543,728	56%	$ 19,698	0%	$ 421,999	7%	$ 606,839	13%	$ 882,082	14%	$ 602,192	9%	$ 67,236	1%
MSCC	5,307,769	58%	105,948	1%	726,260	8%	1,014,390	11%	1,015,798	11%	915,720	10%	89,642	1%
JSCC	5,551,622	53%	51,730	0%	816,446	8%	1,425,750	14%	1,476,650	14%	944,589	9%	126,511	1%
CISCC	5,422,127	54%	48,134	0%	586,287	6%	1,378,296	14%	1,370,429	14%	1,214,756	12%	107,823	1%
NSTCC	5,425,668	57%	426,897	4%	599,993	6%	1,079,346	11%	1,094,964	11%	882,510	9%	82,162	1%
Sub-Total	$ 25,250,914	55%	$ 652,407	1%	$ 3,150,985	7%	$ 5,704,621	13%	$ 5,839,923	13%	$ 4,559,767	10%	$ 473,374	1%
Medium FTE Enrollment														
CoSCC	$ 5,513,592	51%	$ 5,253	0%	$ 1,626,619	15%	$ 1,133,525	11%	$ 1,375,809	13%	$ 1,003,929	9%	$ 89,563	1%
SSCC	9,480,974	48%	177,233	1%	2,326,319	12%	2,574,483	13%	2,712,541	14%	2,216,955	11%	414,173	2%
NSTI	7,380,943	59%	414	0%	823,453	7%	1,457,319	12%	1,448,693	12%	1,025,743	8%	378,621	3%
RSCC	10,163,254	58%	252,650	1%	1,629,554	9%	1,638,006	9%	2,012,883	11%	1,605,400	9%	232,880	1%
WSCC	9,803,339	62%	161,931	1%	1,071,605	7%	1,581,961	10%	1,595,896	10%	1,449,371	9%	136,578	1%
Sub-Total	$ 42,342,102	55%	$ 597,481	1%	$ 7,477,550	10%	$ 8,385,294	11%	$ 9,145,822	12%	$ 7,301,398	10%	$ 1,251,815	2%
Large FTE Enrollment														
VSCC	$ 8,181,011	60%	$ 29,376	0%	$ 903,107	7%	$ 1,833,221	13%	$ 1,667,430	12%	$ 984,884	7%	$ 135,079	1%
STIM	15,830,756	64%	222,817	1%	1,802,700	7%	2,273,888	9%	2,440,409	10%	1,687,713	7%	646,312	3%
PSTCC	11,790,339	60%	183,127	1%	1,880,757	9%	2,196,444	11%	2,034,601	10%	1,509,776	8%	203,185	1%
CSTCC	14,959,295	61%	185,937	1%	2,025,111	8%	3,164,895	13%	2,304,681	9%	1,874,466	8%	197,925	1%
Sub-Total	$ 50,761,401	61%	$ 621,257	1%	$ 6,411,675	8%	$ 9,468,448	11%	$ 8,447,121	10%	$ 6,056,839	7%	$ 1,182,501	1%
Total	$ 118,354,417	58%	$ 1,871,145	1%	$ 17,040,210	8%	$ 23,558,363	11%	$ 23,432,866	11%	$ 17,918,004	9%	$ 2,907,690	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-27.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1994-95

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 3,843,912	57%	$ 20,761	0%	$ 379,450	6%	$ 789,047	12%	$ 941,515	14%	$ 641,111	10%	$ 75,357	1%
MSCC	5,860,569	58%	120,304	1%	723,756	7%	1,115,398	11%	1,246,706	12%	1,019,270	10%	102,591	1%
JSCC	6,025,496	54%	51,922	0%	908,534	8%	1,472,634	13%	1,635,760	15%	986,145	9%	140,840	1%
CISCC	5,717,252	54%	62,286	1%	602,888	6%	1,501,788	14%	1,326,884	12%	1,298,876	12%	108,965	1%
NSTCC	5,889,856	56%	548,780	5%	635,296	6%	1,093,354	10%	1,269,227	12%	948,849	9%	103,238	1%
Sub-Total	$ 27,337,085	56%	$ 804,053	2%	$ 3,249,924	7%	$ 5,972,221	12%	$ 6,420,092	13%	$ 4,894,251	10%	$ 530,991	1%
Medium FTE Enrollment														
CoSCC	$ 6,284,546	53%	$ 6,302	0%	$ 1,628,361	14%	$ 1,300,260	11%	$ 1,414,798	12%	$ 1,071,128	9%	$ 115,889	1%
SSCC	9,602,158	46%	212,606	1%	2,555,134	12%	2,694,304	13%	3,284,723	16%	2,350,496	11%	386,913	2%
NSTI	8,331,769	60%	5,994	0%	809,841	6%	1,640,940	12%	1,590,119	11%	1,020,021	7%	452,372	3%
RSCC	10,300,868	56%	296,919	2%	1,980,441	11%	1,900,394	10%	2,072,220	11%	1,793,646	10%	181,116	1%
WSCC	10,248,796	60%	179,360	1%	1,379,895	8%	1,695,607	10%	1,796,525	11%	1,568,535	9%	159,609	1%
Sub-Total	$ 44,768,137	54%	$ 701,181	1%	$ 8,353,672	10%	$ 9,231,505	11%	$ 10,158,385	12%	$ 7,803,826	9%	$ 1,295,899	2%
Large FTE Enrollment														
VSCC	$ 9,098,735	58%	$ 59,629	0%	$ 1,056,951	7%	$ 2,149,381	14%	$ 1,952,206	13%	$ 1,133,581	7%	$ 163,053	1%
STIM	15,214,560	62%	244,669	1%	1,761,344	7%	2,254,271	9%	2,659,050	11%	1,783,913	7%	717,097	3%
PSTCC	12,751,741	58%	162,904	1%	2,261,437	10%	2,441,807	11%	2,483,784	11%	1,519,360	7%	193,346	1%
CSTCC	15,168,510	58%	82,466	0%	2,826,955	11%	2,274,859	9%	3,294,309	13%	2,323,056	9%	243,291	1%
Sub-Total	$ 52,233,546	59%	$ 549,668	1%	$ 7,906,687	9%	$ 9,120,318	10%	$ 10,389,349	12%	$ 6,759,910	8%	$ 1,316,787	1%
Total	$ 196,443,990	56%	$ 3,560,136	1%	$ 31,113,879	9%	$ 39,527,770	11%	$ 43,546,303	12%	$ 32,156,064	9%	$ 4,970,567	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999, and, Large FTE = 4,000 and above.

Table A-28.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1995-96

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 3,913,272	57%	$ 28,984	0%	$ 383,572	6%	$ 788,194	12%	$ 970,454	14%	$ 670,206	10%	$ 70,207	1%
MSCC	5,874,845	58%	129,671	1%	671,449	7%	1,092,418	11%	1,258,803	12%	1,034,514	10%	104,027	1%
JSCC	6,450,114	55%	54,644	0%	738,087	6%	1,551,111	13%	1,650,401	14%	1,190,078	10%	136,820	1%
CISCC	5,796,298	54%	50,576	0%	626,508	6%	1,532,913	14%	1,391,654	13%	1,299,780	12%	121,336	1%
NSTCC	6,148,663	55%	630,776	6%	689,198	6%	1,137,027	10%	1,325,177	12%	1,083,193	10%	105,905	1%
Sub-Total	28,183,192	56%	$ 894,651	2%	$ 3,108,814	6%	$ 6,101,663	12%	$ 6,596,489	13%	$ 5,277,769	10%	$ 538,295	1%
Medium FTE Enrollment														
CoSCC	$ 6,435,271	54%	$ 7,697	0%	$ 1,581,010	13%	$ 1,237,348	10%	$ 1,461,161	12%	$ 1,127,804	9%	$ 134,769	1%
SSCC	9,855,438	45%	199,826	1%	2,162,272	10%	3,333,137	15%	3,686,867	17%	2,402,023	11%	445,871	2%
NSTI	8,342,031	59%	53,993	0%	803,480	6%	1,706,502	12%	1,572,739	11%	1,066,374	8%	487,194	3%
RSCC	10,206,761	54%	287,725	2%	2,256,376	12%	1,900,331	10%	2,109,992	11%	1,828,466	10%	158,114	1%
WSCC	10,363,181	59%	253,219	1%	1,164,604	7%	1,742,771	10%	1,934,412	11%	1,805,507	10%	166,678	1%
Sub-Total	$ 45,202,682	54%	$ 802,460	1%	$ 7,967,742	9%	$ 9,920,089	12%	$ 10,765,171	13%	$ 8,230,174	10%	$ 1,392,626	2%
Large FTE Enrollment														
VSCC	$ 9,424,250	57%	$ 45,630	0%	$ 1,267,778	8%	$ 2,393,857	14%	$ 2,034,338	12%	$ 1,163,903	7%	$ 213,809	1%
STIM	15,813,094	61%	232,596	1%	2,093,053	8%	2,519,617	10%	2,853,304	11%	1,833,804	7%	777,716	3%
PSTCC	12,751,105	56%	208,985	1%	2,406,846	11%	2,797,124	12%	2,563,767	11%	1,907,975	8%	231,075	1%
CSTCC	14,750,458	56%	110,280	0%	2,834,352	11%	2,468,898	9%	3,293,497	13%	2,360,867	9%	425,912	2%
Sub-Total	$ 52,738,907	57%	$ 597,491	1%	$ 8,602,029	9%	$ 10,179,498	11%	$ 10,744,908	12%	$ 7,266,549	8%	$ 1,648,512	2%
Total	$ 126,124,781	56%	$ 2,294,602	1%	$ 19,678,585	9%	$ 26,201,248	12%	$ 28,108,566	12%	$ 20,774,492	9%	$ 3,579,433	2%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-29.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1996-97

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 4,150,125	58%	$ 28,238	0%	$ 417,045	6%	$ 837,653	12%	$ 982,764	14%	$ 724,895	10%	$ 70,987	1%
MSCC	6,142,762	59%	124,284	1%	628,679	6%	1,146,138	11%	1,315,237	13%	1,033,621	10%	99,005	1%
JSCC	6,713,038	55%	46,804	0%	786,540	6%	1,490,474	12%	1,692,741	14%	1,267,380	10%	136,432	1%
CISCC	6,091,124	54%	43,554	0%	694,736	6%	1,517,009	13%	1,445,356	13%	1,343,080	12%	109,027	1%
NSTCC	6,250,946	54%	843,125	7%	780,560	7%	1,086,244	9%	1,494,730	13%	1,119,466	10%	83,247	1%
Sub-Total	$ 29,347,995	56%	$ 1,086,005	2%	$ 3,307,560	6%	$ 6,077,518	12%	$ 6,930,828	13%	$ 5,488,442	10%	$ 498,698	1%
Medium FTE Enrollment														
CoSCC	$ 6,764,104	54%	$ 8,385	0%	$ 1,607,251	13%	$ 1,371,203	11%	$ 1,504,926	12%	$ 1,193,906	9%	$ 118,492	1%
SSCC	9,598,704	44%	177,664	1%	1,902,813	9%	3,330,334	15%	4,089,320	19%	2,489,644	11%	393,545	2%
NSTI	8,938,042	60%	32,095	0%	817,071	6%	1,789,624	12%	1,664,701	11%	1,004,087	7%	534,002	4%
RSCC	11,092,476	56%	303,727	2%	2,048,088	10%	1,996,608	10%	2,196,580	11%	1,985,177	10%	148,819	1%
WSCC	10,560,706	58%	364,741	2%	1,243,928	7%	1,761,594	10%	1,989,121	11%	2,207,985	12%	171,854	1%
Sub-Total	$ 46,954,032	54%	$ 886,612	1%	$ 7,619,151	9%	$ 10,249,363	12%	$ 11,444,648	13%	$ 8,880,799	10%	$ 1,366,712	2%
Large FTE Enrollment														
VSCC	$ 10,001,653	57%	$ 54,064	0%	$ 1,309,035	7%	$ 2,472,751	14%	$ 2,140,190	12%	$ 1,281,554	7%	$ 270,947	2%
STIM	16,183,749	60%	249,867	1%	2,222,915	8%	2,500,450	9%	2,997,577	11%	2,087,087	8%	838,049	3%
PSTCC	13,929,217	57%	198,399	1%	2,300,759	9%	2,887,315	12%	2,733,020	11%	1,978,133	8%	247,211	1%
CSTCC	14,968,141	55%	97,665	0%	2,954,137	11%	2,556,548	9%	3,536,895	13%	2,639,555	10%	338,547	1%
Sub-Total	$ 55,082,760	57%	$ 599,995	1%	$ 8,786,846	9%	$ 10,417,064	11%	$ 11,407,682	12%	$ 7,986,329	8%	$ 1,694,754	2%
Total	$ 207,686,814	55%	$ 4,545,229	1%	$ 30,640,268	8%	$ 43,070,826	11%	$ 48,158,634	13%	$ 36,724,811	10%	$ 5,425,574	1%

NOTE: Enrollment Classification – Small FTE < 2,500; Medium FTE = 2,500–3,999; and, Large FTE = 4,000 and above.

Table A-30.

Unrestricted Educational and General Expenditure Data
Apportioned by % and by Function for Institutions with Small, Medium, and Large FTE Enrollments
TBR Community Colleges
Fiscal Year 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Small FTE Enrollment														
DSCC	$ 4,432,085	57%	$ 28,216	0%	$ 422,819	5%	$ 1,051,061	14%	$ 1,010,871	13%	$ 751,931	10%	$ 75,317	1%
MSCC	6,318,633	60%	121,215	1%	552,237	5%	1,201,251	11%	1,289,843	12%	1,020,258	10%	77,345	1%
JSCC	7,082,194	56%	42,101	0%	742,210	6%	1,514,358	12%	1,919,420	15%	1,282,171	10%	149,311	1%
CISCC	6,277,022	54%	61,985	1%	725,054	6%	1,446,110	13%	1,568,264	14%	1,383,385	12%	100,038	1%
NSTCC	6,413,298	56%	-	0%	780,550	7%	1,446,828	13%	1,439,573	13%	1,259,915	11%	91,718	1%
Sub-Total	$ 30,523,232	56%	$ 253,517	0%	$ 3,222,870	6%	$ 6,659,608	12%	$ 7,227,971	13%	$ 5,697,660	11%	$ 493,729	1%
Medium FTE Enrollment														
CoSCC	$ 7,131,162	55%	$ 9,198	0%	$ 1,720,213	13%	$ 1,333,183	10%	$ 1,509,165	12%	$ 1,218,322	9%	$ 132,604	1%
SSCC	8,716,770	44%	96,666	0%	1,563,933	8%	3,309,567	17%	3,587,294	18%	2,263,973	11%	290,689	1%
NSTI	9,541,902	62%	32,838	0%	817,924	5%	1,912,652	12%	1,718,570	11%	1,073,748	7%	349,674	2%
RSCC	11,043,346	57%	319,694	2%	1,573,968	8%	2,055,276	11%	2,252,502	12%	2,035,959	10%	168,297	1%
WSCC	10,914,009	57%	545,496	3%	1,217,467	6%	1,895,061	10%	2,040,919	11%	2,496,965	13%	198,552	1%
Sub-Total	$ 47,347,189	54%	$ 1,003,892	1%	$ 6,893,505	8%	$ 10,505,739	12%	$ 11,108,450	13%	$ 9,088,967	10%	$ 1,139,816	1%
Large FTE Enrollment														
VSCC	$ 10,523,974	57%	$ 51,702	0%	$ 1,471,745	8%	$ 2,735,997	15%	$ 2,290,375	12%	$ 1,255,413	7%	$ 284,206	2%
STIM	15,675,381	59%	234,071	1%	2,255,539	9%	2,394,627	9%	2,961,206	11%	2,252,804	9%	660,784	2%
PSTCC	14,330,107	59%	172,760	1%	2,040,583	8%	2,738,330	11%	2,673,256	11%	2,211,282	9%	257,724	1%
CSTCC	15,862,884	56%	105,123	0%	3,188,694	11%	2,519,994	9%	3,622,304	13%	2,619,927	9%	243,661	1%
Sub-Total	$ 56,392,346	58%	$ 563,656	1%	$ 8,956,561	9%	$ 10,388,948	11%	$ 11,547,141	12%	$ 8,339,426	9%	$ 1,446,375	1%
Total	$ 212,133,188	56%	$ 3,078,474	1%	$ 29,189,311	8%	$ 44,719,642	12%	$ 48,219,983	13%	$ 37,912,680	10%	$ 4,713,465	1%

NOTE: Enrollment Classification -- Small FTE < 2,500; Medium FTE = 2,500--3,999; and, Large FTE = 4,000 and above.

Table A-31.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1988-89

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 2,757,625	51.2%	$ -	0.0%	$ 656,549	12.2%	$ 472,905	8.8%	$ 914,320	17.0%	$ 561,176	10.4%	$ 18,368	0.3%
NSTI	6,309,607	55.4%	42,681	0.4%	1,084,781	9.5%	1,170,182	10.3%	1,702,761	14.9%	843,291	7.4%	244,435	2.1%
PSTCC	5,653,622	60.9%	40,011	0.4%	459,734	5.0%	803,045	8.7%	1,223,755	13.2%	1,034,055	11.1%	67,342	0.7%
STIM	9,944,613	61.3%	-	0.0%	1,219,363	7.5%	1,507,245	9.3%	2,230,799	13.7%	1,124,132	6.9%	201,067	1.2%
Sub-Total	$ 24,665,467	58.3%	$ 82,692	0.2%	$ 3,420,427	8.1%	$ 3,953,377	9.3%	$ 6,071,635	14.4%	$ 3,562,654	8.4%	$ 531,212	1.3%
Community Colleges														
CSTCC	$ 9,431,391	63.3%	$ 198,529	1.3%	$ 1,187,559	8.0%	$ 1,649,564	11.1%	$ 1,055,716	7.1%	$ 1,299,532	8.7%	$ 82,328	0.6%
CISCC	4,008,388	50.4%	4,288	0.1%	422,411	5.3%	1,082,057	13.6%	1,361,202	17.1%	1,027,413	12.9%	49,502	0.6%
CoSCC	3,688,970	51.2%	2,661	0.0%	763,127	10.6%	754,351	10.5%	1,094,147	15.2%	828,568	11.5%	75,706	1.1%
DSCC	2,313,783	52.6%	3,096	0.1%	231,268	5.3%	568,865	12.9%	815,631	18.5%	420,021	9.5%	50,290	1.1%
JSCC	3,969,055	53.0%	20,462	0.3%	685,997	9.2%	800,585	10.7%	1,284,342	17.2%	671,272	9.0%	54,490	0.7%
MSCC	3,456,661	54.9%	64,555	1.0%	527,927	8.4%	690,111	11.0%	781,426	12.4%	750,727	11.9%	26,169	0.4%
RSCC	6,021,884	55.4%	144,395	1.3%	968,072	8.9%	1,300,973	12.0%	1,394,423	12.8%	1,020,775	9.4%	28,480	0.3%
SSCC	6,421,142	50.6%	167,627	1.3%	1,073,053	8.5%	1,357,756	10.7%	1,874,174	14.8%	1,650,599	13.0%	147,827	1.2%
VSCC	4,814,161	56.2%	27,358	0.3%	414,035	4.8%	1,162,873	13.6%	1,311,029	15.3%	791,159	9.2%	43,844	0.5%
WSCC	5,567,516	54.1%	77,345	0.8%	911,496	8.9%	1,151,501	11.2%	1,369,058	13.3%	1,169,967	11.4%	40,213	0.4%
Sub-Total	$ 49,692,951	54.8%	$ 710,316	0.8%	$ 7,184,945	7.9%	$ 10,518,636	11.6%	$ 12,341,148	13.6%	$ 9,630,033	10.6%	$ 598,849	0.7%
Total	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8.0%	$ 14,472,013	10.9%	$ 18,412,783	13.8%	$ 13,192,687	9.9%	$ 1,130,061	0.8%

Table A-32.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1989-90

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTI	$ 6,196,598	54%	$ 44,327	0%	$ 1,128,683	10%	$ 1,076,596	9%	$ 1,866,924	16%	$ 992,528	9%	$ 251,680	2%
NSTCC	3,267,195	54%	74,333	1%	367,677	6%	717,343	12%	1,009,318	17%	615,781	10%	48,471	1%
PSTCC	6,652,481	61%	36,971	0%	510,010	5%	1,014,630	9%	1,407,475	13%	1,128,525	10%	78,683	1%
STIM	11,775,001	61%	93,545	0%	1,399,611	7%	1,793,713	9%	2,428,125	13%	1,478,678	8%	249,579	1%
Sub-Total	$ 27,891,275	61%	$ 249,176	0%	$ 3,405,981	7%	$ 4,602,282	9%	$ 6,711,842	13%	$ 4,215,512	8%	$ 628,413	1%
Community Colleges														
CSTCC	$ 11,127,166	64%	$ 208,716	1%	$ 1,307,050	8%	$ 1,876,568	11%	$ 1,218,149	7%	$ 1,392,476	8%	$ 141,143	1%
CISCC	4,177,640	50%	15,746	0%	446,424	5%	1,221,304	14%	1,405,035	17%	1,098,042	13%	68,036	1%
CoSCC	4,057,212	51%	3,513	0%	973,214	12%	818,757	10%	1,150,804	15%	848,144	11%	62,706	1%
DSCC	2,416,723	50%	145,339	3%	282,234	6%	588,072	12%	945,558	19%	451,309	9%	39,706	1%
JSCC	4,519,603	54%	33,586	0%	608,287	7%	909,070	11%	1,386,253	17%	820,015	10%	67,623	1%
MSCC	3,775,911	55%	67,752	1%	588,392	9%	752,079	11%	876,003	13%	809,974	12%	29,051	0%
RSCC	7,235,101	57%	171,674	1%	1,133,141	9%	1,368,759	11%	1,548,183	12%	1,297,945	10%	42,363	0%
SSCC	7,035,095	51%	198,850	1%	1,078,504	8%	1,557,871	11%	2,049,195	15%	1,564,626	11%	180,633	1%
VSCC	4,938,853	56%	33,877	0%	472,398	5%	1,148,398	13%	1,364,027	15%	859,347	10%	46,821	1%
WSCC	6,212,601	55%	92,454	1%	857,314	8%	1,258,733	11%	1,450,749	13%	1,258,879	11%	68,071	1%
Sub-Total	$ 55,495,905	55%	$ 971,507	1%	$ 7,746,958	8%	$ 11,499,611	11%	$ 13,393,958	13%	$ 10,400,757	10%	$ 746,153	1%
Total	$ 83,387,180	56%	$ 1,220,683	1%	$ 11,152,939	8%	$ 16,101,893	11%	$ 20,105,798	14%	$ 14,616,269	10%	$ 1,374,566	1%

Table A-33.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1990-91

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 4,293,244	59%	$ 45,224	1%	$ 457,152	6%	$ 797,591	11%	$ 1,002,969	14%	$ 679,904	9%	$ 35,527	0%
NSTI	6,647,285	55%	39,076	0%	989,754	8%	1,417,733	12%	1,531,020	13%	983,284	8%	374,803	3%
PSTCC	8,400,125	62%	28,762	0%	788,433	6%	1,329,377	10%	1,684,205	12%	1,216,213	9%	122,602	1%
STIM	12,130,659	61%	198,100	1%	1,672,488	8%	1,805,267	9%	2,123,332	11%	1,479,524	7%	467,494	2%
Sub-Total	$ 31,471,313	60%	$ 311,162	1%	$ 3,907,827	7%	$ 5,349,968	10%	$ 6,341,526	12%	$ 4,358,925	8%	$ 1,000,426	2%
Community Colleges														
CSTCC	$ 12,502,014	64%	$ 409,385	2%	$ 1,358,380	7%	$ 2,205,403	11%	$ 1,327,299	7%	$ 1,497,828	8%	$ 152,797	1%
CISCC	4,453,573	51%	70,616	1%	484,951	6%	1,289,222	15%	1,256,322	14%	1,161,997	13%	73,083	1%
CoSCC	4,582,385	54%	5,581	0%	957,296	11%	876,261	10%	1,111,528	13%	935,854	11%	57,359	1%
DSCC	2,695,893	51%	172,131	3%	342,021	7%	654,985	12%	822,188	16%	489,622	9%	81,635	2%
JSCC	4,847,457	53%	35,716	0%	571,596	6%	1,275,005	14%	1,352,313	15%	877,044	10%	103,403	1%
MSCC	4,081,006	56%	69,456	1%	606,598	8%	801,029	11%	888,273	12%	787,136	11%	48,353	1%
RSCC	7,787,071	56%	192,570	1%	1,327,876	9%	1,412,358	10%	1,710,405	12%	1,502,075	11%	89,936	1%
SSCC	7,557,654	52%	211,210	1%	1,453,025	10%	1,352,648	9%	1,953,665	13%	1,758,144	12%	264,876	2%
VSCC	5,900,940	59%	36,563	0%	504,142	5%	1,331,489	13%	1,272,366	13%	904,645	9%	93,679	1%
WSCC	6,955,385	58%	149,171	1%	784,182	7%	1,305,928	11%	1,355,855	11%	1,303,896	11%	104,986	1%
Sub-Total	$ 61,363,378	56%	$ 1,352,399	1%	$ 8,390,067	8%	$ 12,504,328	11%	$ 13,050,214	12%	$ 11,218,241	10%	$ 1,070,107	1%
Total	$ 92,834,691	57%	$ 1,663,561	1%	$ 12,297,894	8%	$ 17,854,296	11%	$ 19,391,740	12%	$ 15,577,166	10%	$ 2,070,533	1%

Table A-34.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1991-92

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 4,070,084	58%	$ 42,708	1%	$ 373,604	5%	$ 855,434	12%	$ 929,321	13%	$ 750,805	11%	$ 42,723	1%
NSTI	6,217,163	56%	22,080	0%	820,996	7%	1,291,218	12%	1,384,971	13%	904,876	8%	365,796	3%
PSTCC	9,245,021	60%	73,119	0%	1,073,425	7%	1,525,616	10%	1,713,214	11%	1,527,549	10%	162,514	1%
STIM	13,028,239	63%	189,552	1%	1,527,323	7%	1,875,250	9%	2,095,737	10%	1,411,095	7%	434,412	2%
Sub-Total	$ 32,560,507	60%	$ 327,459	1%	$ 3,795,348	7%	$ 5,547,518	10%	$ 6,123,243	11%	$ 4,594,325	9%	$ 1,005,445	2%
Community Colleges														
CSTCC	$ 11,958,431	61%	$ 392,309	2%	$ 1,391,509	7%	$ 2,682,181	14%	$ 1,589,531	8%	$ 1,560,936	8%	$ 152,247	1%
CISCC	4,254,099	52%	38,337	0%	393,446	5%	1,096,319	13%	1,204,886	15%	1,137,896	14%	88,941	1%
CoSCC	4,590,105	54%	6,414	0%	923,095	11%	917,007	11%	1,122,801	13%	898,698	11%	82,850	1%
DSCC	2,676,169	54%	18,484	0%	301,355	6%	597,954	12%	798,785	16%	497,583	10%	90,106	2%
JSCC	4,844,214	54%	59,026	1%	689,559	8%	1,250,843	14%	1,183,887	13%	835,571	9%	106,740	1%
MSCC	4,150,125	58%	75,039	1%	402,935	6%	755,817	11%	880,267	12%	797,336	11%	51,797	1%
RSCC	7,764,178	55%	222,704	2%	1,350,379	10%	1,364,576	10%	1,787,652	13%	1,512,468	11%	85,290	1%
SSCC	9,057,716	55%	103,611	1%	1,311,507	8%	1,832,723	11%	2,051,772	12%	1,682,113	10%	427,761	3%
VSCC	5,845,648	59%	23,990	0%	535,671	5%	1,282,702	13%	1,264,570	13%	818,301	8%	73,960	1%
WSCC	6,729,449	58%	74,158	1%	841,088	7%	1,253,938	11%	1,349,131	12%	1,258,063	11%	99,766	1%
Sub-Total	$ 61,870,134	56%	$ 1,014,072	1%	$ 8,140,544	7%	$ 13,034,060	12%	$ 13,233,282	12%	$ 10,998,965	10%	$ 1,259,458	1%
Total	$ 94,430,641	58%	$ 1,341,531	1%	$ 11,935,892	7%	$ 18,581,578	11%	$ 19,358,525	12%	$ 15,593,290	10%	$ 2,264,903	1%

Table A-35.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1992-93

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 5,176,501	61%	$ 53,888	1%	$ 478,551	6%	$ 919,149	11%	$ 1,014,855	12%	$ 814,651	10%	$ 61,096	1%
NSTI	7,162,751	60%	420	0%	839,365	7%	1,296,097	11%	1,366,523	11%	941,484	8%	357,475	3%
PSTCC	11,649,356	62%	77,179	0%	1,449,760	8%	1,890,034	10%	2,003,251	11%	1,593,552	8%	202,346	1%
STIM	13,560,203	62%	208,718	1%	1,747,390	8%	1,971,805	9%	2,222,198	10%	1,564,222	7%	462,842	2%
Sub-Total	$ 37,548,811	61%	$ 340,205	1%	$ 4,515,066	7%	$ 6,077,085	10%	$ 6,606,827	11%	$ 4,913,909	8%	$ 1,083,759	2%
Community Colleges														
CSTCC	$ 14,379,201	63%	$ 179,707	1%	$ 1,783,250	8%	$ 2,902,529	13%	$ 1,965,087	9%	$ 1,543,909	7%	$ 201,373	1%
CISCC	4,883,911	53%	41,876	0%	513,075	6%	1,241,557	13%	1,312,712	14%	1,203,070	13%	93,409	1%
CoSCC	5,002,445	55%	6,194	0%	1,050,734	11%	916,338	10%	1,209,213	13%	868,686	9%	112,526	1%
DSCC	3,095,346	55%	21,999	0%	374,381	7%	676,186	12%	825,786	15%	524,117	9%	61,962	1%
JSCC	5,272,055	55%	50,368	1%	744,168	8%	1,310,004	14%	1,279,924	13%	899,161	9%	105,611	1%
MSCC	4,874,052	59%	83,265	1%	625,332	8%	854,732	10%	875,032	11%	857,626	10%	47,716	1%
RSCC	9,155,499	59%	247,365	2%	1,375,538	9%	1,418,107	9%	1,756,103	11%	1,514,176	10%	176,529	1%
SSCC	8,863,831	52%	99,747	1%	1,798,417	11%	1,962,911	11%	2,295,261	13%	1,851,235	11%	250,125	1%
VSCC	6,704,560	59%	34,760	0%	642,071	6%	1,471,310	13%	1,471,891	13%	882,505	8%	99,068	1%
WSCC	8,657,972	61%	88,371	1%	926,130	7%	1,417,472	10%	1,431,389	10%	1,471,776	10%	124,780	1%
Sub-Total	$ 70,888,872	58%	$ 853,652	1%	$ 9,833,096	8%	$ 14,171,146	12%	$ 14,422,398	12%	$ 11,616,261	9%	$ 1,273,099	1%
Total	$ 108,437,683	59%	$ 1,193,857	1%	$ 14,348,162	8%	$ 20,248,231	11%	$ 21,029,225	11%	$ 16,530,170	9%	$ 2,356,858	1%

Table A-36.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1993-94

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 5,425,668	57%	$ 426,897	4%	$ 599,993	6%	$ 1,079,346	11%	$ 1,094,964	11%	$ 882,510	9%	$ 82,162	1%
NSTI	7,380,943	59%	414	0%	823,453	7%	1,457,319	12%	1,448,693	12%	1,025,743	8%	378,621	3%
PSTCC	11,790,339	60%	183,127	1%	1,680,757	9%	2,196,444	11%	2,034,601	10%	1,509,776	8%	203,185	1%
STIM	15,830,756	64%	222,817	1%	1,802,700	7%	2,273,888	9%	2,440,409	10%	1,687,713	7%	646,312	3%
Sub-Total	$ 40,427,706	61%	$ 833,255	1%	$ 4,906,903	7%	$ 7,006,997	11%	$ 7,018,667	11%	$ 5,105,742	8%	$ 1,310,280	2%
Community Colleges														
CSTCC	$ 14,959,295	61%	$ 185,937	1%	$ 2,025,111	8%	$ 3,164,895	13%	$ 2,304,681	9%	$ 1,874,466	8%	$ 197,925	1%
CISCC	5,422,127	54%	48,134	0%	586,287	6%	1,378,296	14%	1,370,429	14%	1,214,756	12%	107,823	1%
CoSCC	5,513,592	51%	5,253	0%	1,626,619	15%	1,133,525	11%	1,375,809	13%	1,003,929	9%	89,563	1%
DSCC	3,543,728	56%	19,698	0%	421,999	7%	806,839	13%	882,082	14%	602,192	9%	67,236	1%
JSCC	5,551,622	53%	51,730	0%	816,446	8%	1,425,750	14%	1,476,650	14%	944,589	9%	126,511	1%
MSCC	5,307,769	58%	105,948	1%	726,260	8%	1,014,390	11%	1,015,798	11%	915,720	10%	89,642	1%
RSCC	10,163,254	58%	252,650	1%	1,629,554	9%	1,638,006	9%	2,012,883	11%	1,605,400	9%	232,880	1%
SSCC	9,480,974	48%	177,233	1%	2,326,319	12%	2,574,483	13%	2,712,541	14%	2,216,955	11%	414,173	2%
VSCC	8,181,011	60%	29,376	0%	903,107	7%	1,833,221	13%	1,667,430	12%	984,884	7%	135,079	1%
WSCC	9,803,339	62%	161,931	1%	1,071,605	7%	1,581,961	10%	1,595,896	10%	1,449,371	9%	136,578	1%
Sub-Total	$ 77,926,711	56%	$ 1,037,890	1%	$ 12,133,307	9%	$ 16,551,366	12%	$ 16,414,199	12%	$ 12,812,262	9%	$ 1,597,410	1%
Total	$ 118,354,417	58%	$ 1,871,145	1%	$ 17,040,210	8%	$ 23,558,363	11%	$ 23,432,866	11%	$ 17,918,004	9%	$ 2,907,690	1%

Table A-37.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1994-95

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 5,889,856	56%	$ 548,780	5%	$ 635,296	6%	$ 1,093,354	10%	$ 1,269,227	12%	$ 948,849	9%	$ 103,238	1%
NSTI	8,331,769	60%	5,994	0%	809,841	6%	1,640,940	12%	1,590,119	11%	1,020,021	7%	452,372	3%
PSTCC	12,751,741	58%	162,904	1%	2,261,437	10%	2,441,807	11%	2,483,784	11%	1,519,360	7%	193,346	1%
STIM	15,214,580	62%	244,669	1%	1,761,344	7%	2,254,271	9%	2,659,050	11%	1,783,913	7%	717,097	3%
Sub-Total	$ 42,187,926	60%	$ 962,347	1%	$ 5,467,918	8%	$ 7,430,372	10%	$ 8,002,180	11%	$ 5,272,143	7%	$ 1,466,053	2%
Community Colleges														
CSTCC	$ 15,168,510	58%	$ 82,468	0%	$ 2,826,955	11%	$ 2,274,859	9%	$ 3,294,309	13%	$ 2,323,056	9%	$ 243,291	1%
CISCC	5,717,252	54%	62,286	1%	602,888	6%	1,501,788	14%	1,326,884	12%	1,298,876	12%	108,965	1%
CoSCC	6,284,546	53%	6,302	0%	1,628,361	14%	1,300,260	11%	1,414,798	12%	1,071,128	9%	115,889	1%
DSCC	3,843,912	57%	20,761	0%	379,450	6%	789,047	12%	941,515	14%	641,111	10%	75,357	1%
JSCC	6,025,496	54%	51,922	0%	908,534	8%	1,472,634	13%	1,635,760	15%	986,145	9%	140,840	1%
MSCC	5,860,569	58%	120,304	1%	723,756	7%	1,115,398	11%	1,246,706	12%	1,019,270	10%	102,591	1%
RSCC	10,300,868	56%	296,919	2%	1,980,441	11%	1,900,394	10%	2,072,220	11%	1,793,646	10%	181,116	1%
SSCC	9,602,158	46%	212,606	1%	2,555,134	12%	2,694,304	13%	3,284,723	16%	2,350,496	11%	386,913	2%
VSCC	9,098,735	58%	59,629	0%	1,056,951	7%	2,149,381	14%	1,952,206	13%	1,133,581	7%	163,053	1%
WSCC	10,248,796	60%	179,360	1%	1,379,895	8%	1,695,607	10%	1,796,525	11%	1,568,535	9%	159,609	1%
Sub-Total	$ 82,150,842	55%	$ 1,092,555	1%	$ 14,042,365	9%	$ 16,893,672	11%	$ 18,965,646	13%	$ 14,185,844	10%	$ 1,677,624	1%
Total	$ 124,338,768	57%	$ 2,054,902	1%	$ 19,510,283	9%	$ 24,324,044	11%	$ 26,967,826	12%	$ 19,457,987	9%	$ 3,143,677	1%

Table A-38.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1995-96

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 6,148,663	55%	$ 630,776	6%	$ 689,198	6%	$ 1,137,027	10%	$ 1,325,177	12%	$ 1,083,193	10%	$ 105,905	1%
NSTI	8,342,031	59%	53,993	0%	803,480	6%	1,706,502	12%	1,572,739	11%	1,066,374	8%	487,194	3%
PSTCC	12,751,105	56%	208,985	1%	2,406,846	11%	2,797,124	12%	2,563,767	11%	1,907,975	8%	231,075	1%
STIM	15,813,094	61%	232,596	1%	2,093,053	8%	2,519,617	10%	2,853,304	11%	1,833,804	7%	777,716	3%
Sub-Total	$ 43,054,893	58%	$ 1,126,350	2%	$ 5,992,577	8%	$ 8,160,270	11%	$ 8,314,987	11%	$ 5,891,346	8%	$ 1,601,890	2%
Community Colleges														
CSTCC	$ 14,750,458	56%	$ 110,280	0%	$ 2,834,352	11%	$ 2,468,898	9%	$ 3,293,497	13%	$ 2,360,887	9%	$ 425,912	2%
CISCC	5,796,298	54%	50,576	0%	626,508	6%	1,532,913	14%	1,391,654	13%	1,299,780	12%	121,336	1%
CoSCC	6,435,271	54%	7,697	0%	1,581,010	13%	1,237,348	10%	1,461,161	12%	1,127,804	9%	134,769	1%
DSCC	3,913,272	57%	28,984	0%	383,572	6%	788,194	12%	970,454	14%	670,206	10%	70,207	1%
JSCC	6,450,114	55%	54,644	0%	738,087	6%	1,551,111	13%	1,650,401	14%	1,190,076	10%	136,820	1%
MSCC	5,874,845	58%	129,671	1%	671,449	7%	1,092,418	11%	1,258,803	12%	1,034,514	10%	104,027	1%
RSCC	10,206,761	54%	287,725	2%	2,256,376	12%	1,900,331	10%	2,109,992	11%	1,828,466	10%	158,114	1%
SSCC	9,855,438	45%	199,826	1%	2,162,272	10%	3,333,137	15%	3,686,867	17%	2,402,023	11%	445,871	2%
VSCC	9,424,250	57%	45,630	0%	1,267,778	8%	2,393,857	14%	2,034,338	12%	1,163,903	7%	213,809	1%
WSCC	10,363,181	59%	253,219	1%	1,164,604	7%	1,742,771	10%	1,934,412	11%	1,805,507	10%	166,678	1%
Sub-Total	$ 83,069,888	54%	$ 1,168,252	1%	$ 13,686,008	9%	$ 18,040,978	12%	$ 19,791,579	13%	$ 14,883,146	10%	$ 1,977,543	1%
Total	$ 126,124,781	56%	$ 2,294,602	1%	$ 19,678,585	9%	$ 26,201,248	12%	$ 28,106,566	12%	$ 20,774,492	9%	$ 3,579,433	2%

Table A-39.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1996-97

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 6,250,946	54%	$ 843,125	7%	$ 780,560	7%	$ 1,086,244	9%	$ 1,494,730	13%	$ 1,119,466	10%	$ 83,247	1%
NSTI	8,938,042	60%	32,095	0%	817,071	6%	1,789,624	12%	1,664,701	11%	1,004,087	7%	534,002	4%
PSTCC	13,929,217	57%	198,399	1%	2,300,759	9%	2,887,315	12%	2,733,020	11%	1,978,133	8%	247,211	1%
STIM	16,183,749	60%	249,867	1%	2,222,915	8%	2,500,450	9%	2,997,577	11%	2,087,087	8%	838,049	3%
Sub-Total	$ 45,301,954	58%	$ 1,323,486	2%	$ 6,121,305	8%	$ 8,263,633	11%	$ 8,890,028	11%	$ 6,188,773	8%	$ 1,702,509	2%
Community Colleges														
CSTCC	$ 14,968,141	55%	$ 97,665	0%	$ 2,954,137	11%	$ 2,556,548	9%	$ 3,536,895	13%	$ 2,639,555	10%	$ 338,547	1%
CISCC	6,091,124	54%	43,554	0%	694,736	6%	1,517,009	13%	1,445,356	13%	1,343,080	12%	109,027	1%
CoSCC	6,764,104	54%	8,385	0%	1,607,251	13%	1,371,203	11%	1,504,926	12%	1,193,906	9%	118,492	1%
DSCC	4,150,125	58%	28,238	0%	417,045	6%	837,653	12%	982,764	14%	724,895	10%	70,987	1%
JSCC	6,713,038	55%	46,804	0%	786,540	6%	1,490,474	12%	1,692,741	14%	1,267,380	10%	136,432	1%
MSCC	6,142,762	59%	124,284	1%	628,679	6%	1,146,138	11%	1,315,237	13%	1,033,621	10%	99,005	1%
RSCC	11,092,476	56%	303,727	2%	2,048,088	10%	1,996,608	10%	2,196,580	11%	1,985,177	10%	148,819	1%
SSCC	9,598,704	44%	177,664	1%	1,902,813	9%	3,330,334	15%	4,089,320	19%	2,489,644	11%	393,545	2%
VSCC	10,001,653	57%	54,064	0%	1,309,035	7%	2,472,751	14%	2,140,190	12%	1,281,554	7%	270,947	2%
WSCC	10,560,706	58%	384,741	2%	1,243,928	7%	1,761,594	10%	1,989,121	11%	2,207,985	12%	171,854	1%
Sub-Total	$ 86,082,833	54%	$ 1,249,126	1%	$ 13,592,252	9%	$ 18,480,312	12%	$ 20,893,130	13%	$ 16,166,797	10%	$ 1,857,655	1%
Total	$ 131,384,787	56%	$ 2,572,612	1%	$ 19,713,557	8%	$ 26,743,945	11%	$ 29,783,158	13%	$ 22,355,570	9%	$ 3,560,164	2%

Table A-40.

Unrestricted Educational and General Expenditure Data
Comparison of Functional Expenditure Patterns of Technical Institutions Versus Community Colleges
Fiscal Year 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Technical Institutes														
NSTCC	$ 6,413,298	56%	$ -	0%	$ 780,550	7%	$ 1,446,828	13%	$ 1,439,573	13%	$ 1,259,915	11%	$ 91,718	1%
NSTI	9,541,902	62%	32,838	0%	817,924	5%	1,912,652	12%	1,718,570	11%	1,073,748	7%	349,674	2%
PSTCC	14,330,107	59%	172,760	1%	2,040,583	8%	2,738,330	11%	2,673,256	11%	2,211,282	9%	257,724	1%
STIM	15,675,381	59%	234,071	1%	2,255,539	9%	2,394,627	9%	2,961,206	11%	2,252,804	9%	660,784	2%
Sub-Total	$ 45,960,688	59%	$ 439,669	1%	$ 5,894,596	8%	$ 8,492,437	11%	$ 8,792,605	11%	$ 6,797,749	9%	$ 1,359,900	2%
Community Colleges														
CSTCC	$ 15,862,884	56%	$ 105,123	0%	$ 3,188,694	11%	$ 2,519,994	9%	$ 3,622,304	13%	$ 2,619,927	9%	$ 243,661	1%
CISCC	6,277,022	54%	61,985	1%	725,054	6%	1,446,110	13%	1,568,264	14%	1,383,385	12%	100,038	1%
CoSCC	7,131,162	55%	9,198	0%	1,720,213	13%	1,333,183	10%	1,509,165	12%	1,218,322	9%	132,604	1%
DSCC	4,432,085	57%	28,216	0%	422,819	5%	1,051,061	14%	1,010,871	13%	751,931	10%	75,317	1%
JSCC	7,082,194	56%	42,101	0%	742,210	6%	1,514,358	12%	1,919,420	15%	1,282,171	10%	149,311	1%
MSCC	6,318,633	60%	121,215	1%	552,237	5%	1,201,251	11%	1,289,843	12%	1,020,258	10%	77,345	1%
RSCC	11,043,346	57%	319,694	2%	1,573,968	8%	2,055,276	11%	2,252,502	12%	2,035,959	10%	168,297	1%
SSCC	8,716,770	44%	96,666	0%	1,563,933	8%	3,309,567	17%	3,587,294	18%	2,263,973	11%	290,689	1%
VSCC	10,523,974	57%	51,702	0%	1,471,745	8%	2,735,997	15%	2,290,375	12%	1,255,413	7%	284,206	2%
WSCC	10,914,009	57%	545,496	3%	1,217,467	6%	1,895,061	10%	2,040,919	11%	2,496,965	13%	198,552	1%
Sub-Total	$ 88,302,079	55%	$ 1,381,396	1%	$ 13,178,340	8%	$ 19,061,858	12%	$ 21,090,957	13%	$ 16,328,304	10%	$ 1,720,020	1%
Total	$ 134,262,767	56%	$ 1,821,065	1%	$ 19,072,936	8%	$ 27,554,295	12%	$ 29,883,562	13%	$ 23,126,053	10%	$ 3,079,920	1%

Table A-41.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1988-89

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 9,944,613	61.3%	$ -	0.0%	$ 1,219,363	8%	$ 1,507,245	9%	$ 2,230,799	14%	$ 1,124,132	7%	$ 201,067	1%
SSCC	6,421,142	50.6%	167,627	1.3%	1,073,053	8%	1,357,756	11%	1,874,174	15%	1,650,599	13%	147,827	1%
CISCC	4,008,388	50.4%	4,288	0.1%	422,411	5%	1,082,057	14%	1,361,202	17%	1,027,413	13%	49,502	1%
JSCC	3,969,055	53.0%	20,462	0.3%	685,997	9%	800,585	11%	1,284,342	17%	671,272	9%	54,490	1%
RSCC	6,021,884	55.4%	144,395	1.3%	968,072	9%	1,300,973	12%	1,394,423	13%	1,020,775	9%	28,480	0%
CSTCC	9,431,391	63.3%	198,529	1.3%	1,187,559	8%	1,649,564	11%	1,055,716	7%	1,299,532	9%	82,328	1%
NSTI	6,309,607	55.4%	42,681	0.4%	1,084,781	10%	1,170,182	10%	1,702,761	15%	843,291	7%	244,435	2%
Sub-total	$ 46,106,080	56.5%	$ 577,982	0.7%	$ 6,641,236	8%	$ 8,868,362	11%	$ 10,903,417	13%	$ 7,637,014	9%	$ 808,129	1%
Large Growth														
DSCC	$ 2,313,783	52.6%	$ 3,096	0.1%	$ 231,268	5%	$ 568,865	13%	$ 815,631	19%	$ 420,021	10%	$ 50,290	1%
MSCC	3,456,661	54.9%	64,555	1.0%	527,927	8%	690,111	11%	781,426	12%	750,727	12%	26,169	0%
WSCC	5,567,516	54.1%	77,345	0.8%	911,496	9%	1,151,501	11%	1,369,058	13%	1,169,967	11%	40,213	0%
CoSCC	3,688,970	51.2%	2,661	0.0%	763,127	11%	754,351	10%	1,094,147	15%	828,568	11%	75,706	1%
VSCC	4,814,161	56.2%	27,358	0.3%	414,035	5%	1,162,873	14%	1,311,029	15%	791,159	9%	43,844	1%
NSTCC	2,757,625	51.2%	-	0.0%	656,549	12%	472,905	9%	914,320	17%	561,176	10%	18,368	0%
PSTCC	5,653,622	60.9%	40,011	0.4%	459,734	5%	803,045	9%	1,223,755	13%	1,034,055	11%	67,342	1%
Sub-total	$ 28,252,338	54.9%	$ 215,026	0.4%	$ 3,964,136	8%	$ 5,603,651	11%	$ 7,509,366	15%	$ 5,555,673	11%	$ 321,932	1%
Total	$ 74,358,418	55.9%	$ 793,008	0.6%	$ 10,605,372	8%	$ 14,472,013	11%	$ 18,412,783	14%	$ 13,192,687	10%	$ 1,130,061	1%

Table A-42.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1989-90

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 11,775,001	61.3%	$ 93,545	0.5%	$ 1,399,611	7.3%	$ 1,793,713	9.3%	$ 2,428,125	12.6%	$ 1,478,678	7.7%	$ 249,579	1.3%
SSCC	7,035,095	51.5%	198,850	1.5%	1,078,504	7.9%	1,557,871	11.4%	2,049,195	15.0%	1,564,626	11.5%	180,633	1.3%
CISCC	4,177,640	49.5%	15,746	0.2%	446,424	5.3%	1,221,304	14.5%	1,405,035	16.7%	1,098,042	13.0%	68,036	0.8%
JSCC	4,519,603	54.2%	33,586	0.4%	608,287	7.3%	909,070	10.9%	1,386,253	16.6%	820,015	9.8%	67,623	0.8%
RSCC	7,235,101	56.5%	171,674	1.3%	1,133,141	8.9%	1,368,759	10.7%	1,548,183	12.1%	1,297,945	10.1%	42,363	0.3%
CSTCC	11,127,166	64.4%	208,716	1.2%	1,307,050	7.6%	1,876,568	10.9%	1,218,149	7.1%	1,392,476	8.1%	141,143	0.8%
NSTI	6,196,598	53.6%	44,327	0.4%	1,128,683	9.8%	1,076,596	9.3%	1,866,924	16.2%	992,528	8.6%	251,680	2.2%
Sub-total	$ 52,066,204	57.0%	$ 766,444	0.8%	$ 7,101,700	7.8%	$ 9,803,881	10.7%	$ 11,901,864	13.0%	$ 8,644,310	9.5%	$ 1,001,057	1.1%
Large Growth														
DSCC	$ 2,416,723	49.6%	$ 145,339	3.0%	$ 282,234	5.8%	$ 588,072	12.1%	$ 945,558	19.4%	$ 451,309	9.3%	$ 39,706	0.8%
MSCC	3,775,911	54.7%	67,752	1.0%	588,392	8.5%	752,079	10.9%	876,003	12.7%	809,974	11.7%	29,051	0.4%
WSCC	6,212,601	55.5%	92,454	0.8%	857,314	7.7%	1,258,733	11.2%	1,450,749	13.0%	1,258,879	11.2%	68,071	0.6%
CoSCC	4,057,212	51.3%	3,513	0.0%	973,214	12.3%	818,757	10.3%	1,150,804	14.5%	848,144	10.7%	62,706	0.8%
VSCC	4,938,853	55.7%	33,877	0.4%	472,398	5.3%	1,148,398	13.0%	1,364,027	15.4%	859,347	9.7%	46,821	0.5%
NSTCC	3,267,195	53.6%	74,333	1.2%	367,677	6.0%	717,343	11.8%	1,009,318	16.5%	615,781	10.1%	48,471	0.8%
PSTCC	6,652,481	61.4%	36,971	0.3%	510,010	4.7%	1,014,630	9.4%	1,407,475	13.0%	1,128,525	10.4%	78,683	0.7%
Sub-total	$ 31,320,976	55.3%	$ 454,239	0.8%	$ 4,051,239	7.1%	$ 6,298,012	11.1%	$ 8,203,934	14.5%	$ 5,971,959	10.5%	$ 373,509	0.7%
Total	$ 83,387,180	56.4%	$ 1,220,683	0.8%	$ 11,152,939	7.5%	$ 16,101,893	10.9%	$ 20,105,798	13.6%	$ 14,616,269	9.9%	$ 1,374,566	0.9%

Table A-43.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1990-91

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 12,130,659	58.8%	$ 198,100	0.4%	$ 1,672,488	5.0%	$ 1,805,267	13.3%	$ 2,123,332	12.7%	$ 1,479,524	9.0%	$ 467,494	0.9%
SSCC	7,557,654	53.7%	211,210	0.1%	1,453,025	11.2%	1,352,648	10.3%	1,953,665	13.0%	1,758,144	11.0%	264,876	0.7%
CISCC	4,453,573	51.9%	70,616	1.5%	484,951	10.0%	1,289,222	9.3%	1,256,322	13.4%	1,161,997	12.1%	73,083	1.8%
JSCC	4,847,457	55.5%	35,716	1.4%	571,596	9.5%	1,275,005	10.1%	1,352,313	12.2%	877,044	10.7%	103,403	0.6%
RSCC	7,787,071	58.2%	192,570	1.2%	1,327,876	6.6%	1,412,358	10.9%	1,710,405	11.3%	1,502,075	10.9%	89,936	0.9%
CSTCC	12,502,014	61.0%	409,385	1.0%	1,358,380	8.4%	2,205,403	9.1%	1,327,299	10.7%	1,497,828	7.4%	152,797	2.4%
NSTI	6,647,285	55.5%	39,076	0.3%	989,754	8.3%	1,417,733	11.8%	1,531,020	12.8%	983,284	8.2%	374,803	3.1%
Sub-total	$ 55,925,713	57.2%	$ 1,156,673	1.2%	$ 7,858,070	8.0%	$ 10,757,636	11.0%	$ 11,254,356	11.5%	$ 9,259,896	9.5%	$ 1,526,392	1.6%
High Growth														
DSCC	$ 2,695,893	53.5%	$ 172,131	0.4%	$ 342,021	6.3%	$ 654,985	14.1%	$ 822,188	14.9%	$ 489,622	9.7%	$ 81,635	1.1%
MSCC	4,081,006	64.3%	69,456	2.1%	606,598	7.0%	801,029	11.3%	888,273	6.8%	787,136	7.7%	48,353	0.8%
WSCC	6,955,385	61.9%	149,171	0.2%	784,182	5.8%	1,305,928	9.8%	1,355,855	12.4%	1,303,896	9.0%	104,986	0.9%
CoSCC	4,582,385	50.7%	5,581	0.8%	957,296	5.5%	876,261	14.7%	1,111,528	14.3%	935,854	13.2%	57,359	0.8%
VSCC	5,900,940	58.7%	36,563	0.6%	504,142	6.3%	1,331,489	10.9%	1,272,366	13.7%	904,645	9.3%	93,679	0.5%
NSTCC	4,293,244	51.3%	45,224	3.3%	457,152	6.5%	797,591	12.5%	1,002,969	15.6%	679,904	9.3%	35,527	1.6%
PSTCC	8,400,125	56.0%	28,762	1.0%	788,433	8.3%	1,329,377	11.0%	1,684,205	12.2%	1,216,213	10.8%	122,602	0.7%
Sub-total	$ 36,908,978	57.7%	$ 506,888	0.8%	$ 4,439,824	6.9%	$ 7,096,660	11.1%	$ 8,137,384	12.7%	$ 6,317,270	9.9%	$ 544,141	0.9%
Total	$ 92,834,691	57.4%	$ 1,663,561	1.0%	$ 12,297,894	7.6%	$ 17,854,296	11.0%	$ 19,391,740	12.0%	$ 15,577,166	9.6%	$ 2,070,533	1.3%

Table A-44.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1991-92

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist
Moderate Growth														
STIM	$ 13,028,239	59.4%	$ 189,552	0.2%	$ 1,527,323	5.4%	$ 1,875,250	13.0%	$ 2,095,737	12.8%	$ 1,411,095	8.3%	$ 434,412	0.8%
SSCC	9,057,716	53.7%	103,611	0.1%	1,311,507	10.8%	1,832,723	10.7%	2,051,772	13.1%	1,682,113	10.5%	427,761	1.0%
CISCC	4,254,099	55.0%	38,337	0.6%	393,446	8.0%	1,096,319	11.1%	1,204,886	12.5%	1,137,896	10.2%	88,941	2.6%
JSCC	4,844,214	55.1%	59,026	1.6%	689,559	9.6%	1,250,843	9.7%	1,183,887	12.7%	835,571	10.7%	106,740	0.6%
RSCC	7,764,178	58.0%	222,704	0.6%	1,350,379	7.2%	1,364,576	10.8%	1,787,652	11.6%	1,512,468	10.8%	85,290	0.9%
CSTCC	11,958,431	63.4%	392,309	0.9%	1,391,509	7.4%	2,682,181	9.1%	1,589,531	10.2%	1,560,936	6.9%	152,247	2.1%
NSTI	6,217,163	56.5%	22,080	0.2%	820,996	7.5%	1,291,218	11.7%	1,384,971	12.6%	904,876	8.2%	365,796	3.3%
Sub-total	$ 57,124,040	57.7%	$ 1,027,619	1.0%	$ 7,484,719	7.6%	$ 11,393,110	11.5%	$ 11,298,436	11.4%	$ 9,044,955	9.1%	$ 1,661,187	1.7%
High Growth														
DSCC	$ 2,676,169	54.0%	$ 18,484	0.7%	$ 301,355	7.7%	$ 597,954	13.9%	$ 798,785	13.2%	$ 497,583	9.3%	$ 90,106	1.2%
MSCC	4,150,125	60.6%	75,039	2.0%	402,935	7.1%	755,817	13.6%	880,267	8.1%	797,336	7.9%	51,797	0.8%
WSCC	6,729,449	60.3%	74,158	0.5%	841,088	7.0%	1,253,938	10.0%	1,349,131	11.2%	1,258,063	10.0%	99,766	1.1%
CoSCC	4,590,105	51.8%	6,414	0.5%	923,095	4.8%	917,007	13.3%	1,122,801	14.7%	898,698	13.9%	82,850	1.1%
VSCC	5,845,648	57.6%	23,990	0.6%	535,671	5.3%	1,282,702	12.1%	1,264,570	13.2%	818,301	10.6%	73,960	0.6%
NSTCC	4,070,084	53.7%	42,708	0.4%	373,604	6.1%	855,434	12.0%	929,321	16.0%	750,805	10.0%	42,723	1.8%
PSTCC	9,245,021	58.3%	73,119	1.1%	1,073,425	5.7%	1,525,616	10.6%	1,713,214	12.4%	1,527,549	11.2%	162,514	0.7%
Sub-total	$ 37,306,601	57.9%	$ 313,912	0.5%	$ 4,451,173	6.9%	$ 7,188,468	11.2%	$ 8,058,089	12.5%	$ 6,548,335	10.2%	$ 603,716	0.9%
Total	$ 94,430,641	57.8%	$ 1,341,531	0.8%	$ 11,935,892	7.3%	$ 18,581,578	11.4%	$ 19,356,525	11.8%	$ 15,593,290	9.5%	$ 2,264,903	1.4%

Table A-45.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1992-93

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 13,560,203	59.3%	$ 208,718	0.3%	$ 1,747,390	5.7%	$ 1,971,805	13.0%	$ 2,222,198	13.0%	$ 1,564,222	7.8%	$ 462,842	0.9%
SSCC	8,863,831	54.6%	99,747	0.1%	1,798,417	11.5%	1,962,911	10.0%	2,295,261	13.2%	1,851,235	9.5%	250,125	1.2%
CISCC	4,883,911	51.8%	41,876	0.6%	513,075	10.5%	1,241,557	11.5%	1,312,712	13.4%	1,203,070	10.8%	93,409	1.5%
JSCC	5,272,055	58.5%	50,368	1.6%	744,168	8.8%	1,310,004	9.1%	1,279,924	11.2%	899,161	9.7%	105,611	1.1%
RSCC	9,155,499	61.3%	247,365	0.6%	1,375,538	6.6%	1,418,107	10.0%	1,756,103	10.1%	1,514,176	10.4%	176,529	0.9%
CSTCC	14,379,201	62.4%	179,707	1.0%	1,783,250	8.0%	2,902,529	9.1%	1,965,087	10.2%	1,543,909	7.2%	201,373	2.1%
NSTI	7,162,751	59.9%	420	0.0%	839,365	7.0%	1,296,097	10.8%	1,366,523	11.4%	941,484	7.9%	357,475	3.0%
Sub-total	$ 63,277,451	58.4%	$ 828,201	0.8%	$ 8,801,203	8.1%	$ 12,103,010	11.2%	$ 12,197,808	11.3%	$ 9,517,257	8.8%	$ 1,647,364	1.5%
High Growth														
DSCC	$ 3,095,346	54.6%	$ 21,999	0.5%	$ 374,381	7.7%	$ 676,186	13.6%	$ 825,786	13.2%	$ 524,117	9.3%	$ 61,962	1.1%
MSCC	4,874,052	62.6%	83,265	0.8%	625,332	7.8%	854,732	12.6%	875,032	8.6%	857,626	6.7%	47,716	0.9%
WSCC	8,657,972	61.7%	88,371	0.4%	926,130	7.7%	1,417,472	10.0%	1,431,389	10.6%	1,471,776	8.4%	124,780	1.1%
CoSCC	5,002,445	52.6%	6,194	0.5%	1,050,734	5.5%	916,338	13.4%	1,209,213	14.1%	868,686	13.0%	112,526	1.0%
VSCC	6,704,560	60.8%	34,760	0.6%	642,071	5.8%	1,471,310	10.8%	1,471,891	11.9%	882,505	9.6%	99,068	0.7%
NSTCC	5,176,501	55.5%	53,888	0.4%	478,551	6.7%	919,149	12.1%	1,014,855	14.8%	814,651	9.4%	61,096	1.1%
PSTCC	11,649,356	59.3%	77,179	1.0%	1,449,760	7.6%	1,890,034	10.4%	2,003,251	10.6%	1,593,552	10.4%	202,346	0.6%
Sub-total	$ 45,160,232	59.6%	$ 365,656	0.5%	$ 5,546,959	7.3%	$ 8,145,221	10.7%	$ 8,831,417	11.7%	$ 7,012,913	9.3%	$ 709,494	0.9%
Total	$ 108,437,683	58.9%	$ 1,193,857	0.6%	$ 14,348,162	7.8%	$ 20,248,231	11.0%	$ 21,029,225	11.4%	$ 16,530,170	9.0%	$ 2,356,858	1.3%

Table A-46

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1993-94

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 15,830,756	59.6%	$ 222,817	0.2%	$ 1,802,700	6.6%	$ 2,273,888	13.3%	$ 2,440,409	12.1%	$ 1,687,713	7.2%	$ 646,312	1.0%
SSCC	9,480,974	51.3%	177,233	0.0%	2,326,319	15.1%	2,574,483	10.5%	2,712,541	12.8%	2,216,955	9.3%	414,173	0.8%
CISCC	5,422,127	47.6%	48,134	0.9%	586,287	11.7%	1,378,296	12.9%	1,370,429	13.6%	1,214,756	11.1%	107,823	2.1%
JSCC	5,551,622	58.0%	51,730	1.4%	816,446	9.3%	1,425,750	9.3%	1,476,650	11.5%	944,589	9.2%	126,511	1.3%
RSCC	10,163,254	62.0%	252,650	1.0%	1,629,554	6.8%	1,638,006	10.0%	2,012,883	10.1%	1,605,400	9.2%	232,880	0.9%
CSTCC	14,959,295	63.6%	185,937	0.9%	2,025,111	7.2%	3,164,895	9.1%	2,304,681	9.8%	1,874,466	6.8%	197,925	2.6%
NSTI	7,380,943	59.0%	414	0.0%	823,453	6.6%	1,457,319	11.6%	1,448,693	11.6%	1,025,743	8.2%	378,621	3.0%
Sub-total	$ 68,788,971	57.3%	$ 938,915	0.8%	$ 10,009,870	8.3%	$ 13,912,637	11.6%	$ 13,766,286	11.5%	$ 10,569,622	8.8%	$ 2,104,245	1.8%
High Growth														
DSCC	$ 3,543,728	53.4%	$ 19,698	0.5%	$ 421,999	7.9%	$ 806,839	13.7%	$ 882,082	14.2%	$ 602,192	9.1%	$ 67,236	1.2%
MSCC	5,307,769	60.5%	105,948	0.8%	726,260	8.2%	1,014,390	12.8%	1,015,798	9.3%	915,720	7.6%	89,642	0.8%
WSCC	9,803,339	60.2%	161,931	0.9%	1,071,605	8.6%	1,581,961	11.2%	1,595,896	10.4%	1,449,371	7.7%	136,578	1.0%
CoSCC	5,513,592	53.5%	5,253	0.5%	1,626,619	5.8%	1,133,525	13.6%	1,375,809	13.5%	1,003,929	12.0%	89,563	1.1%
VSCC	8,181,011	56.6%	29,376	4.5%	903,107	6.3%	1,833,221	11.3%	1,667,430	11.4%	984,884	9.2%	135,079	0.9%
NSTCC	5,425,668	55.9%	426,897	0.3%	599,993	6.7%	1,079,346	12.7%	1,094,964	13.9%	882,510	9.5%	82,182	1.1%
PSTCC	11,790,339	57.8%	183,127	1.2%	1,680,757	7.9%	2,196,444	11.1%	2,034,601	11.1%	1,509,776	10.0%	203,185	1.0%
Sub-total	$ 49,565,446	58.3%	$ 932,230	1.1%	$ 7,030,340	8.3%	$ 9,645,726	11.3%	$ 9,666,580	11.4%	$ 7,348,382	8.6%	$ 803,445	0.9%
Total	$ 118,354,417	57.7%	$ 1,871,145	0.9%	$ 17,040,210	8.3%	$ 23,558,363	11.5%	$ 23,432,866	11.4%	$ 17,918,004	8.7%	$ 2,907,690	1.4%

Table A-47.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1994-95

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 15,214,560	58.3%	$ 244,669	0.4%	$ 1,761,344	6.8%	$ 2,254,271	13.8%	$ 2,659,050	12.5%	$ 1,783,913	7.3%	$ 717,097	1.0%
SSCC	9,602,158	53.2%	212,606	0.1%	2,555,134	13.8%	2,694,304	11.0%	3,284,723	12.0%	2,350,496	9.1%	386,913	1.0%
CISCC	5,717,252	45.5%	62,286	1.0%	602,888	12.1%	1,501,788	12.8%	1,326,884	15.6%	1,298,876	11.1%	108,965	1.8%
JSCC	6,025,496	55.6%	51,922	1.6%	908,534	10.7%	1,472,634	10.3%	1,635,760	11.2%	986,145	9.7%	140,840	1.0%
RSCC	10,300,868	60.2%	296,919	1.1%	1,980,441	8.1%	1,900,394	10.0%	2,072,220	10.6%	1,793,646	9.2%	181,116	0.9%
CSTCC	15,168,510	61.8%	82,466	1.0%	2,826,955	7.1%	2,274,859	9.2%	3,294,309	10.8%	2,323,056	7.2%	243,291	2.9%
NSTI	8,331,769	60.2%	5,994	0.0%	809,841	5.8%	1,640,940	11.8%	1,590,119	11.5%	1,020,021	7.4%	452,372	3.3%
Sub-total	$ 70,360,613	55.8%	$ 956,862	0.8%	$ 11,445,137	9.1%	$ 13,739,190	10.9%	$ 15,863,065	12.6%	$ 11,556,153	9.2%	$ 2,230,594	1.8%
High Growth														
DSCC	$ 3,843,912	53.7%	$ 20,761	0.5%	$ 379,450	8.1%	$ 789,047	13.1%	$ 941,515	14.6%	$ 641,111	8.8%	$ 75,357	1.3%
MSCC	5,860,569	57.9%	120,304	0.3%	723,756	10.8%	1,115,398	8.7%	1,246,706	12.6%	1,019,270	8.9%	102,591	0.9%
WSCC	10,248,796	58.5%	179,360	0.7%	1,379,895	10.4%	1,695,607	11.2%	1,796,525	11.4%	1,568,535	7.0%	159,609	0.9%
CoSCC	6,284,546	53.8%	6,302	0.6%	1,628,361	5.7%	1,300,260	14.1%	1,414,798	12.5%	1,071,128	12.2%	115,889	1.0%
VSCC	9,098,735	56.2%	59,629	5.2%	1,056,951	6.1%	2,149,381	10.4%	1,952,206	12.1%	1,133,581	9.0%	163,053	1.0%
NSTCC	5,889,856	57.4%	548,780	0.3%	635,296	5.7%	1,093,354	11.8%	1,269,227	14.1%	948,849	9.6%	103,238	1.1%
PSTCC	12,751,741	57.5%	162,904	1.2%	2,261,437	7.1%	2,441,807	10.9%	2,483,784	12.2%	1,519,360	10.0%	193,346	1.0%
Sub-total	$ 53,978,155	57.6%	$ 1,098,040	1.2%	$ 8,065,146	8.6%	$ 10,584,854	11.3%	$ 11,104,761	11.9%	$ 7,901,834	8.4%	$ 913,083	1.0%
Total	$ 124,338,768	56.6%	$ 2,054,902	0.9%	$ 19,510,283	8.9%	$ 24,324,044	11.1%	$ 26,967,826	12.3%	$ 19,457,987	8.9%	$ 3,143,677	1.4%

Table A-48.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1995-96

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 15,813,094	57.0%	$ 232,596	0.3%	$ 2,093,053	7.7%	$ 2,519,617	14.5%	$ 2,853,304	12.3%	$ 1,833,804	7.0%	$ 777,716	1.3%
SSCC	9,855,438	53.7%	199,826	0.1%	2,162,272	13.2%	3,333,137	10.3%	3,686,867	12.2%	2,402,023	9.4%	445,871	1.1%
CISCC	5,796,298	44.6%	50,576	0.9%	626,508	9.8%	1,532,913	15.1%	1,391,654	16.7%	1,299,780	10.9%	121,336	2.0%
JSCC	6,450,114	54.4%	54,644	1.5%	738,087	12.0%	1,551,111	10.1%	1,650,401	11.3%	1,190,076	9.8%	136,820	0.8%
RSCC	10,206,761	59.5%	287,725	1.5%	2,256,376	6.7%	1,900,331	10.0%	2,109,992	11.1%	1,828,466	10.4%	158,114	1.0%
CSTCC	14,750,458	60.5%	110,280	0.9%	2,834,352	8.0%	2,468,898	9.6%	3,293,497	10.9%	2,360,867	7.0%	425,912	3.0%
NSTI	8,342,031	59.4%	53,993	0.4%	803,480	5.7%	1,706,502	12.2%	1,572,739	11.2%	1,066,374	7.6%	487,194	3.5%
Sub-total	$ 71,214,194	54.9%	$ 989,640	0.8%	$ 11,514,128	8.9%	$ 15,012,509	11.6%	$ 16,558,454	12.8%	$ 11,981,390	9.2%	$ 2,552,963	2.0%
High Growth														
DSCC	$ 3,913,272	54.8%	$ 28,984	0.5%	$ 383,572	6.3%	$ 788,194	13.2%	$ 870,454	14.0%	$ 670,206	10.1%	$ 70,207	1.2%
MSCC	5,874,845	56.2%	129,671	0.4%	671,449	10.8%	1,092,418	9.4%	1,258,803	12.5%	1,034,514	9.0%	104,027	1.6%
WSCC	10,363,181	55.8%	253,219	0.9%	1,164,604	10.5%	1,742,771	12.2%	1,934,412	11.2%	1,805,507	8.3%	166,678	1.0%
CoSCC	6,435,271	53.6%	7,697	0.5%	1,581,010	5.8%	1,237,348	14.2%	1,461,161	12.9%	1,127,804	12.0%	134,769	1.1%
VSCC	9,424,250	55.3%	45,630	5.7%	1,267,778	6.2%	2,393,857	10.2%	2,034,338	11.9%	1,163,903	9.7%	213,809	1.0%
NSTCC	6,148,663	57.3%	630,776	0.4%	689,198	5.6%	1,137,027	11.5%	1,325,177	14.2%	1,083,193	9.8%	105,905	1.0%
PSTCC	12,751,105	57.8%	208,985	1.3%	2,406,846	6.6%	2,797,124	10.7%	2,563,767	12.4%	1,907,975	10.2%	231,075	1.0%
Sub-total	$ 54,910,587	56.6%	$ 1,304,962	1.3%	$ 8,164,457	8.4%	$ 11,188,739	11.5%	$ 11,548,112	11.9%	$ 8,793,102	9.1%	$ 1,026,470	1.1%
Total	$ 126,124,781	55.6%	$ 2,294,602	1.0%	$ 19,678,585	8.7%	$ 26,201,248	11.6%	$ 28,106,566	12.4%	$ 20,774,492	9.2%	$ 3,579,433	1.6%

Table A-49

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1996-97

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 16,183,749	57.1%	$ 249,867	0.3%	$ 2,222,915	7.5%	$ 2,500,450	14.1%	$ 2,997,577	12.2%	$ 2,087,087	7.3%	$ 838,049	1.5%
SSCC	9,598,704	53.8%	177,664	0.1%	1,902,813	12.8%	3,330,334	10.9%	4,089,320	12.0%	2,489,644	9.5%	393,545	0.9%
CISCC	6,091,124	43.7%	43,554	0.8%	694,736	8.7%	1,517,009	15.2%	1,445,356	18.6%	1,343,080	11.3%	109,027	1.8%
JSCC	6,713,038	56.1%	46,804	1.5%	786,540	10.4%	1,490,474	10.1%	1,692,741	11.1%	1,267,380	10.0%	136,432	0.8%
RSCC	11,092,476	57.7%	303,727	2.0%	2,048,088	6.8%	1,996,608	9.6%	2,196,580	10.9%	1,985,177	12.1%	148,819	0.9%
CSTCC	14,968,141	59.8%	97,665	0.9%	2,954,137	8.2%	2,556,548	9.2%	3,536,895	11.1%	2,639,555	7.7%	338,547	3.1%
NSTI	8,938,042	60.5%	32,095	0.2%	817,071	5.5%	1,789,624	12.1%	1,664,701	11.3%	1,004,087	6.8%	534,002	3.6%
Sub-total	$ 73,585,274	54.9%	$ 951,376	0.7%	$ 11,426,300	8.5%	$ 15,181,047	11.3%	$ 17,623,170	13.1%	$ 12,816,010	9.6%	$ 2,498,421	1.9%
High Growth														
DSCC	$ 4,150,125	55.3%	$ 28,238	0.4%	$ 417,045	6.5%	$ 837,653	12.3%	$ 982,764	14.0%	$ 724,895	10.4%	$ 70,987	1.1%
MSCC	6,142,762	55.3%	124,284	0.4%	628,679	10.9%	1,146,138	9.4%	1,315,237	13.1%	1,033,621	9.7%	99,005	1.2%
WSCC	10,560,706	57.4%	364,741	0.8%	1,243,928	9.5%	1,761,594	11.9%	1,989,121	11.3%	2,207,985	8.1%	171,854	1.0%
CoSCC	6,764,104	54.2%	8,385	0.4%	1,607,251	8.2%	1,371,203	13.5%	1,504,926	12.9%	1,193,906	11.9%	118,492	1.0%
VSCC	10,001,653	53.6%	54,064	7.2%	1,309,035	6.7%	2,472,751	9.3%	2,140,190	12.8%	1,281,554	9.6%	270,947	0.7%
NSTCC	6,250,946	57.5%	843,125	0.4%	780,560	5.8%	1,086,244	11.6%	1,494,730	13.6%	1,119,466	10.1%	83,247	1.0%
PSTCC	13,929,217	58.6%	198,399	1.2%	2,300,759	6.0%	2,887,315	10.9%	2,733,020	12.5%	1,978,133	9.9%	247,211	0.9%
Sub-total	$ 57,799,513	56.6%	$ 1,621,236	1.6%	$ 8,287,257	8.1%	$ 11,562,898	11.3%	$ 12,159,988	11.9%	$ 9,539,560	9.3%	$ 1,061,743	1.0%
Total	$ 131,384,787	55.6%	$ 2,572,612	1.1%	$ 19,713,557	8.3%	$ 26,743,945	11.3%	$ 29,783,158	12.6%	$ 22,355,570	9.5%	$ 3,560,164	1.5%

Table A-50.

Unrestricted Educational and General Expenditure Data Apportioned by % and by Function
Categorized for Institutions with Moderate and High FTE Growth
TBR Community Colleges
Fiscal Year 1997-98

	Instruction	% Dist.	Public Service	% Dist.	Academic Support	% Dist.	Student Services	% Dist.	Institutional Support	% Dist.	Operation & Maintenance Of Plant	% Dist.	Scholarships & Fellowships	% Dist.
Moderate Growth														
STIM	$ 15,675,381	56.5%	$ 234,071	0.3%	$ 2,255,539	7.9%	$ 2,394,627	14.7%	$ 2,961,206	12.3%	$ 2,252,804	6.7%	$ 660,784	1.5%
SSCC	8,716,770	54.6%	96,666	0.1%	1,563,933	13.2%	3,309,567	10.2%	3,587,294	11.6%	2,263,973	9.3%	290,689	1.0%
CISCC	6,277,022	44.0%	61,985	0.5%	725,054	7.9%	1,446,110	16.7%	1,568,264	18.1%	1,383,385	11.4%	100,038	1.5%
JSCC	7,082,194	56.8%	42,101	1.6%	742,210	8.1%	1,514,358	10.6%	1,919,420	11.6%	1,282,171	10.5%	149,311	0.9%
RSCC	11,043,346	56.5%	319,694	2.8%	1,573,968	6.3%	2,055,276	9.8%	2,252,502	10.6%	2,035,959	12.9%	168,297	1.0%
CSTCC	15,862,884	59.3%	105,123	0.9%	3,188,694	8.5%	2,519,994	9.1%	3,622,304	11.2%	2,619,927	8.5%	243,661	2.5%
NSTI	9,541,902	61.8%	32,838	0.2%	817,924	5.3%	1,912,652	12.4%	1,718,570	11.1%	1,073,748	7.0%	349,674	2.3%
Sub-total	$ 74,199,499	55.5%	$ 892,478	0.7%	$ 10,867,322	8.1%	$ 15,152,584	11.3%	$ 17,629,560	13.2%	$ 12,911,967	9.7%	$ 1,962,454	1.5%
High Growth														
DSCC	$ 4,432,085	55.6%	$ 28,216	0.3%	$ 422,819	5.8%	$ 1,051,061	11.9%	$ 1,010,871	15.1%	$ 751,931	10.1%	$ 75,317	1.2%
MSCC	6,318,633	56.3%	121,215	0.4%	552,237	11.3%	1,201,251	8.9%	1,289,843	12.9%	1,020,258	9.3%	77,345	0.9%
WSCC	10,914,009	58.7%	545,496	0.7%	1,217,467	8.4%	1,895,061	11.2%	2,040,919	10.9%	2,496,965	9.1%	198,552	1.1%
CoSCC	7,131,162	54.3%	9,198	0.5%	1,720,213	6.3%	1,333,183	12.5%	1,509,165	13.6%	1,218,322	12.0%	132,604	0.9%
VSCC	10,523,974	56.1%	51,702	0.0%	1,471,745	6.8%	2,735,997	12.7%	2,290,375	12.6%	1,255,413	11.0%	284,206	0.8%
NSTCC	6,413,298	57.0%	-	0.4%	780,550	5.4%	1,446,828	13.5%	1,439,573	13.0%	1,259,915	9.7%	91,718	1.0%
PSTCC	14,330,107	59.7%	172,760	1.1%	2,040,583	5.2%	2,738,330	11.2%	2,673,256	12.2%	2,211,282	9.6%	257,724	0.7%
Sub-total	$ 60,063,268	57.1%	$ 928,587	0.9%	$ 8,205,614	7.8%	$ 12,401,711	11.8%	$ 12,254,002	11.6%	$ 10,214,086	9.7%	$ 1,117,466	1.1%
Total	$ 134,262,767	56.2%	$ 1,821,065	0.8%	$ 19,072,936	8.0%	$ 27,554,295	11.5%	$ 29,883,562	12.5%	$ 23,126,053	9.7%	$ 3,079,920	1.3%

Table A-51.

Unrestricted and Restricted Educational and General Expenditure Data by Function with the % Distribution by Total per Function
Per IPEDS Survey Data
TBR Community Colleges
Fiscal Year 1996-97

Institution	Instruction	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maint. Plant	Scholarship & Fellowship	Total E & G Expenditures
CSTCC	$ 16,015,973	$ 435,125	$ 3,006,478	$ 2,559,371	$ 3,536,895	$ 2,639,555	$ 5,196,403	$ 33,389,800
CISCC	6,367,465	1,845,375	700,496	1,597,765	1,446,966	1,343,080	1,416,608	14,717,755
CoSCC	6,992,667	2,231,621	1,618,603	1,392,644	1,507,391	1,200,164	1,463,746	16,406,836
DSCC	4,712,137	1,886,024	421,844	1,494,829	1,077,098	724,896	1,593,421	11,910,249
JSCC	7,017,419	4,445,761	786,540	1,520,251	1,692,741	1,267,380	1,385,163	18,115,255
MSCC	7,629,360	848,442	638,146	1,186,881	1,319,437	1,089,875	1,837,233	14,549,374
NSTI	10,383,992	331,806	897,058	1,902,743	1,668,775	1,004,087	2,060,267	18,248,728
NSTCC	7,145,751	843,718	805,909	1,412,684	1,501,115	1,119,466	2,140,459	14,969,102
PSTCC	14,899,064	766,647	2,573,384	3,122,710	2,733,309	1,978,645	3,106,074	29,179,833
RSCC	11,427,165	5,025,174	2,204,258	2,111,945	2,205,751	1,985,173	3,513,056	28,472,522
SSCC	10,617,393	495,348	1,937,085	3,697,050	4,106,166	2,489,644	4,373,715	27,716,401
STIM	17,885,792	249,867	2,611,807	2,610,293	3,213,224	2,087,088	2,702,957	31,361,028
VSCC	10,361,188	54,062	1,322,722	2,533,996	2,143,795	1,282,090	2,301,681	19,999,534
WSCC	10,804,418	4,083,935	1,335,070	1,840,135	1,990,543	2,208,911	3,043,296	25,306,308
Total	$ 142,259,784	$ 23,542,905	$ 20,859,400	$ 28,983,297	$ 30,143,206	$ 22,420,054	$ 36,134,079	$ 304,342,725
% Distribution	46.7%	7.7%	6.9%	9.5%	9.9%	7.4%	11.9%	100.0%

Table B-1.

Fall Term FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98
Sorted in Ascending Order by FTE for Fiscal Year 1988-89

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	% Change 89 to 98	# Change 89 to 98
DSCC	976	1,114	1,230	1,357	1,289	1,357	1,380	1,373	1,531	1,533	57%	557
NSTCC	1,092	1,399	1,804	2,058	2,222	2,288	2,372	2,314	2,459	2,422	122%	1,330
MSCC	1,438	1,574	1,794	2,013	2,150	2,117	2,133	2,077	2,116	2,287	59%	849
CoSCC	1,606	1,821	2,045	2,177	2,361	2,255	2,331	2,501	2,639	2,820	76%	1,214
JSCC	1,663	1,850	2,035	2,159	2,188	2,143	2,088	2,155	2,223	2,328	40%	665
ClSCC	1,798	1,860	2,052	2,137	2,234	2,151	1,929	2,204	2,111	2,376	32%	578
PSTCC	2,038	3,145	4,022	4,818	5,098	4,941	4,866	4,768	5,003	5,217	156%	3,179
VSCC	2,110	2,246	2,585	3,046	3,369	3,611	3,783	3,904	4,129	4,236	101%	2,126
WSCC	2,276	2,636	2,934	3,357	3,542	3,520	3,602	3,507	3,731	3,807	67%	1,531
NSTI	2,335	2,436	2,632	2,743	2,710	2,602	2,749	2,778	3,112	3,357	44%	1,022
SSCC	2,588	2,845	2,946	4,068	4,482	4,567	4,189	3,998	3,740	3,193	23%	605
RSCC	2,663	3,044	3,376	3,589	3,848	3,713	3,614	3,591	3,688	3,720	40%	1,057
CSTCC	3,710	4,243	4,660	5,107	5,369	5,214	5,144	4,982	5,427	5,227	40%	1,517
STIM	3,950	4,353	4,526	5,110	5,273	5,378	5,227	5,022	4,900	4,660	18%	710
Total	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183	56%	16,940

Table B-2.

Fall Term FTE Enrollment
TBR Community Colleges
Fiscal Years 1988-89 Through 1997-98
Sorted in Ascending Order by FTE for Ten-Year Average

Institution	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	% Change 89 to 98	# Change 89 to 98	10 Year Average
DSCC	976	1,114	1,230	1,357	1,289	1,357	1,380	1,373	1,531	1,533	57%	557	1,314
MSCC	1,438	1,574	1,794	2,013	2,150	2,117	2,133	2,077	2,116	2,287	59%	849	1,970
NSTCC	1,092	1,399	1,804	2,058	2,222	2,288	2,372	2,314	2,459	2,422	122%	1,330	2,043
JSCC	1,663	1,850	2,035	2,159	2,188	2,143	2,088	2,155	2,223	2,328	40%	665	2,083
CISCC	1,798	1,860	2,052	2,137	2,234	2,151	1,929	2,204	2,111	2,376	32%	578	2,085
CoSCC	1,606	1,821	2,045	2,177	2,361	2,255	2,331	2,501	2,639	2,820	76%	1,214	2,256
NSTI	2,335	2,436	2,632	2,743	2,710	2,602	2,749	2,778	3,112	3,357	44%	1,022	2,745
WSCC	2,276	2,636	2,934	3,357	3,542	3,520	3,602	3,507	3,731	3,807	67%	1,531	3,291
VSCC	2,110	2,246	2,585	3,046	3,369	3,611	3,783	3,904	4,129	4,236	101%	2,126	3,302
RSCC	2,663	3,044	3,376	3,589	3,848	3,713	3,614	3,591	3,688	3,720	40%	1,057	3,485
SSCC	2,588	2,845	2,946	4,068	4,482	4,567	4,189	3,998	3,740	3,193	23%	605	3,662
PSTCC	2,038	3,145	4,022	4,818	5,098	4,941	4,866	4,768	5,003	5,217	156%	3,179	4,392
STIM	3,950	4,353	4,526	5,110	5,273	5,378	5,227	5,022	4,900	4,660	18%	710	4,840
CSTCC	3,710	4,243	4,660	5,107	5,369	5,214	5,144	4,982	5,427	5,227	41%	1,517	4,908
Total	30,243	34,566	38,641	43,739	46,135	45,857	45,407	45,174	46,809	47,183	56%	16,940	

Table C-1.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1988-89

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 3,713,118	$ 11,072,000	$ 173,676	$ 664,824	$ 15,623,618
CISCC	1,477,569	6,213,900	95,109	339,440	8,126,018
CoSCC	1,435,531	5,514,100	85,689	251,269	7,286,589
DSCC	881,457	3,359,200	71,419	220,793	4,532,869
JSCC	1,486,013	5,767,334	200,423	424,707	7,878,477
MSCC	1,406,718	4,607,700	70,777	339,208	6,424,403
NSTI	2,300,995	8,118,400	-	607,584	11,026,979
NSTCC	1,329,371	4,026,300	-	247,372	5,603,043
PSTCC	2,225,778	6,129,751	14,640	655,067	9,025,236
RSCC	2,467,044	8,208,596	97,826	875,378	11,648,844
SSCC	2,640,601	9,484,800	310,002	598,788	13,034,191
STIM	3,793,488	12,647,300	220	713,452	17,154,460
VSCC	1,852,473	6,553,800	72,480	436,388	8,915,141
WSCC	1,940,198	7,828,400	195,876	687,052	10,651,526
Total	$ 28,950,354	$ 99,531,581	$ 1,388,137	$ 7,061,322	$ 136,931,394
% Distribution	21%	73%	1%	5%	100%

Table C-2.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1989-90

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 4,340,084	$ 12,045,660	$ 230,374	$ 694,401	$ 17,310,519
CISCC	1,739,364	6,280,900	86,089	357,582	8,463,935
CoSCC	1,785,393	5,777,440	89,320	289,202	7,941,355
DSCC	1,078,971	3,469,460	73,801	243,794	4,866,026
JSCC	1,831,428	5,902,100	90,147	506,787	8,330,462
MSCC	1,651,693	4,849,100	76,852	347,651	6,925,296
NSTI	2,507,924	8,204,880	-	680,625	11,393,429
NSTCC	1,680,318	4,145,100	-	277,836	6,103,254
PSTCC	3,456,313	6,934,580	-	633,982	11,024,875
RSCC	3,322,079	8,875,860	86,565	1,018,332	13,302,836
SSCC	3,048,736	9,952,920	323,065	454,917	13,779,638
STIM	4,777,024	12,997,040	188	1,340,305	19,114,557
VSCC	2,190,929	6,926,140	74,720	372,535	9,564,324
WSCC	2,527,572	7,998,760	182,222	727,059	11,435,613
Total	$ 35,937,828	$ 104,359,940	$ 1,313,343	$ 7,945,008	$ 149,556,119
% Distribution	24%	70%	1%	5%	100%

Table C-3.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1990-91

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 5,315,848	$ 13,051,400	$ 239,011	$ 643,000	$ 19,249,259
CISCC	2,064,838	6,248,600	94,468	311,987	8,719,893
CoSCC	2,137,430	6,162,400	93,317	281,335	8,674,482
DSCC	1,290,186	3,612,700	74,000	236,371	5,213,257
JSCC	2,181,126	6,001,800	96,316	502,113	8,781,355
MSCC	1,957,479	5,072,500	71,335	306,071	7,407,385
NSTI	2,986,872	8,102,500	263	600,352	11,689,987
NSTCC	1,988,647	4,504,000	-	591,643	7,084,290
PSTCC	4,855,373	9,223,300	-	695,611	14,774,284
RSCC	3,835,057	9,624,800	88,877	946,355	14,495,089
SSCC	3,957,571	10,114,900	306,914	454,380	14,833,765
STIM	5,518,929	13,309,900	511	1,418,255	20,247,595
VSCC	2,839,688	7,094,500	78,377	378,676	10,391,241
WSCC	3,128,657	8,280,200	206,907	668,769	12,284,533
Total	44,057,701	$ 110,403,500	$ 1,350,296	$ 8,034,918	$ 163,846,415
% Distribution	27%	67%	1%	5%	100%

Table C-4.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1991-92

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 6,408,903	$ 12,687,600	$ 253,761	$ 495,692	$ 19,845,956
CISCC	2,248,826	6,090,100	108,238	243,420	8,690,584
CoSCC	2,395,793	6,005,300	90,735	279,379	8,771,207
DSCC	1,366,745	3,517,100	69,743	226,569	5,180,157
JSCC	2,362,911	5,860,000	90,960	452,741	8,766,612
MSCC	2,201,627	4,951,000	68,947	276,857	7,498,431
NSTI	3,186,395	7,728,600	880	370,945	11,286,820
NSTCC	2,378,538	4,415,300	-	420,458	7,214,296
PSTCC	5,804,258	8,960,900	-	780,390	15,545,548
RSCC	4,038,843	9,362,100	87,281	907,175	14,395,399
SSCC	5,943,973	9,624,400	340,240	314,414	16,223,027
STIM	6,202,502	12,990,200	1,087	1,198,652	20,392,441
VSCC	3,437,807	6,926,500	69,069	280,457	10,713,833
WSCC	3,571,997	8,083,700	224,527	566,637	12,446,861
Total	$ 51,549,118	$ 107,202,800	$ 1,405,468	$ 6,813,786	$ 166,971,172
% Distribution	31%	64%	1%	4%	100%

Table C-5.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Collegesx
Fiscal Year 1992-93

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 7,186,180	$ 14,961,000	$ 265,946	$ 314,416	$ 22,727,542
CISCC	2,436,679	6,865,900	94,636	256,145	9,653,360
CoSCC	2,654,424	6,943,600	106,136	234,394	9,938,554
DSCC	1,438,542	4,106,900	75,216	187,262	5,807,920
JSCC	2,495,139	6,779,500	102,793	465,885	9,843,317
MSCC	2,427,623	5,834,300	78,265	216,645	8,556,833
NSTI	3,350,012	8,602,300	1,234	674,683	12,628,229
NSTCC	2,622,164	5,737,500	-	423,934	8,783,598
PSTCC	6,526,618	11,662,800	-	711,467	18,900,885
RSCC	4,423,100	10,956,000	90,382	737,209	16,206,691
SSCC	6,037,225	12,138,800	315,945	198,210	18,690,180
STIM	6,806,750	14,947,000	880	862,642	22,617,272
VSCC	4,038,301	8,439,900	84,478	227,505	12,790,184
WSCC	3,954,959	9,841,300	252,256	542,823	14,591,338
Total	$ 56,397,716	$ 127,816,800	$ 1,468,167	$ 6,053,220	$ 191,735,903
% Distribution	29%	67%	1%	3%	100%

Table C-6.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1993-94

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 7,222,178	$ 16,434,900	$ 287,789	$ 314,783	$ 24,259,650
CISCC	2,404,561	7,425,800	117,776	261,413	10,209,550
CoSCC	2,686,127	7,599,000	132,382	239,085	10,656,594
DSCC	1,617,377	4,411,600	95,369	198,710	6,323,056
JSCC	2,564,026	7,383,600	98,385	460,663	10,506,674
MSCC	2,463,454	6,455,600	114,218	250,015	9,283,287
NSTI	3,456,405	9,010,400	703	440,163	12,907,671
NSTCC	2,788,859	6,505,900	-	565,084	9,859,843
PSTCC	6,859,560	13,188,200	-	975,301	21,023,061
RSCC	4,651,120	12,075,500	98,922	1,055,252	17,880,794
SSCC	5,901,361	14,018,500	314,089	250,891	20,484,841
STIM	7,057,907	16,289,100	-	994,506	24,341,513
VSCC	4,457,286	9,718,100	113,094	218,582	14,507,062
WSCC	4,090,800	10,921,400	364,861	505,352	15,882,413
Total	$ 58,221,021	$ 141,437,600	$ 1,737,588	$ 6,729,800	$ 208,126,009
% Distribution	28%	68%	1%	3%	100%

Table C-7.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1994-95

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 7,118,367	$ 17,822,400	$ 330,767	$ 375,181	$ 25,646,715
CISCC	2,334,303	7,928,600	113,339	306,487	10,682,729
CoSCC	2,832,807	8,149,800	142,458	244,742	11,369,807
DSCC	1,768,389	4,720,900	92,539	209,853	6,791,681
JSCC	2,667,776	7,961,500	133,422	492,391	11,255,089
MSCC	2,521,802	7,046,300	120,020	248,895	9,937,017
NSTI	4,019,073	9,482,100	185	377,434	13,878,792
NSTCC	2,882,663	7,205,000	-	724,480	10,812,143
PSTCC	7,002,075	14,735,400	-	725,068	22,462,543
RSCC	4,780,434	13,176,700	120,482	885,582	18,963,198
SSCC	5,794,287	15,491,900	378,240	298,172	21,962,599
STIM	7,254,482	17,549,200	682	1,129,416	25,933,780
VSCC	4,547,350	11,124,800	164,066	330,211	16,166,427
WSCC	4,425,174	12,017,700	352,843	506,319	17,302,036
Total	$ 59,948,982	$ 154,412,300	$ 1,949,043	$ 6,854,231	$ 223,164,556
% Distribution	27%	69%	1%	3%	100%

Table C-8.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1995-96

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 7,286,959	$ 18,283,700	$ 332,792	$ 607,580	$ 26,511,031
CISCC	2,464,196	8,130,600	131,661	298,481	11,024,938
CoSCC	3,174,235	8,361,200	143,858	248,503	11,927,796
DSCC	1,832,942	4,840,900	106,105	227,423	7,007,370
JSCC	2,803,647	8,167,900	135,432	490,663	11,597,642
MSCC	2,642,540	7,220,100	114,361	255,232	10,232,233
NSTI	4,299,793	9,716,100	-	370,560	14,386,453
NSTCC	3,008,395	7,382,800	-	806,237	11,197,432
PSTCC	7,215,026	15,109,700	-	586,517	22,911,243
RSCC	4,690,518	13,509,300	126,562	802,718	19,129,098
SSCC	5,498,189	15,886,300	385,615	549,362	22,319,466
STIM	7,394,104	17,987,600	924	1,330,742	26,713,370
VSCC	5,042,853	11,411,500	125,505	301,506	16,881,364
WSCC	4,474,162	12,307,500	434,568	512,821	17,729,051
Total	$ 61,827,559	$ 158,315,200	$ 2,037,383	$ 7,388,345	$ 229,568,487
% Distribution	27%	69%	1%	3%	100%

Table C-9.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1996-97

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 8,047,762	$ 18,514,000	$ 339,528	$ 505,030	$ 27,406,320
CISCC	2,644,778	8,135,200	98,935	379,270	11,258,183
CoSCC	3,421,674	8,669,700	153,587	257,527	12,502,488
DSCC	2,049,613	4,908,900	117,738	270,638	7,346,889
JSCC	3,036,005	8,609,400	113,911	452,162	12,211,478
MSCC	2,855,029	7,295,800	106,846	253,564	10,511,239
NSTI	4,777,371	9,677,400	-	493,949	14,948,720
NSTCC	3,187,355	7,612,400	-	1,036,563	11,836,318
PSTCC	8,013,326	15,347,500	-	629,324	23,990,150
RSCC	5,169,524	13,648,500	107,035	864,873	19,789,932
SSCC	5,347,148	15,805,300	380,402	628,201	22,161,051
STIM	7,508,243	18,174,100	104	1,688,771	27,371,218
VSCC	5,598,116	11,936,500	117,207	308,228	17,960,051
WSCC	4,807,212	12,657,500	439,990	662,134	18,566,836
Total	$ 66,463,156	$ 160,992,200	$ 1,975,283	$ 8,430,234	$ 237,860,873
% Distribution	28%	68%	1%	4%	100%

Table C-10.

Summary of Unrestricted Current Fund Revenues by Major Source
TBR Community Colleges
Fiscal Year 1997-98

	Student Fees	State Appropriation	Sales of Educ. Depts.	Other Sources	Total
CSTCC	$ 8,911,538	$ 18,588,500	$ 321,359	$ 523,754	$ 28,345,151
CISCC	2,978,394	7,976,800	117,071	328,720	11,400,985
CoSCC	4,047,071	9,068,700	147,511	275,077	13,538,359
DSCC	2,097,495	5,124,900	130,102	277,119	7,629,616
JSCC	3,520,810	8,343,000	114,238	611,127	12,589,175
MSCC	3,233,408	7,156,300	89,154	285,651	10,764,513
NSTI	5,454,995	9,864,300	-	562,208	15,881,503
NSTCC	3,493,594	8,082,000	-	775,337	12,350,931
PSTCC	8,631,237	15,363,800	-	569,348	24,564,385
RSCC	5,516,947	13,440,600	108,718	887,796	19,954,061
SSCC	4,747,385	15,508,900	354,556	445,997	21,056,838
STIM	7,984,716	17,898,200	-	1,349,310	27,232,226
VSCC	6,319,093	13,142,700	114,404	246,196	19,822,393
WSCC	5,351,162	13,132,300	414,213	894,097	19,791,772
Total	$ 72,287,845	$ 162,691,000	$ 1,911,326	$ 8,031,737	$ 244,921,908
% Distribution	30%	66%	1%	3%	100%

Table C-11.

Comparison of the Percentage of Revenue by Major Source for TBR Community Colleges and the NACUBO Median Survey Data for the 1993-94 and 1994-95 Fiscal Years

	TBR	NACUBO
1993-94 Fiscal Year		
Student Fees	28%	24%
Appropriations (includes State & Local)	68%	58%
1994-95 Fiscal Year		
Student Fees	27%	24%
Appropriations (includes State & Local)	69%	58%

VITA

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